



ATTS NEWSLETTER

Jan - Mar 2005

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#128

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Special Supplement – 2005 ANA National Money Show Packet 4 pages

EDITORIAL COMMENTS

Welcome to our 35th year!!! Because of the national meeting next month I have mailed hard copies of the newsletter to every member, even if you are on the e-mail listing. This was done to ensure that everyone gets the show and meeting information. I can scarcely believe the time is already upon us for our national meeting. The meeting is scheduled for Saturday April 9, 2005 at 3:00 p.m. You will find additional information on the show as a supplement to this newsletter.

Our membership roster continues to grow and I want to welcome all those members who have joined over the last 12-18 months as we look forward to a bright future for sales tax token collecting. Don't forget our grand prize for the 2005 membership drive – a set of all three editions of ***Check List and Guide to Sales Tax Tokens*** by Emil Di Bella, these have been out of print for many years and make a great historical reference set.

Sales tax tokens and the ATTS are continuing to get coverage from ***Coin World***. There was even a nice article in ***Numismatic News***, it did not mention ATTS membership information but it did refer to our web site. There were a few minor corrections that needed to be made but overall it was quite informative on the subject of paper and cardboard Sales Tax Tokens. I am also aware of another article coming soon from ***Coin World*** that will feature some information about sales tax tokens, I was asked to supply pictures for the sales tax token part of the article.

One of our long-time members has decided to leave our organization but he wanted to share a story with our members. We will miss you Prentiss and wish you all the best in the future...

"My first sales tax token experience occurred during the 1930's. My grandfather had gone to the store (Plantersville, MS) for some purchases. When he came back to the house he was mad as a wet hen. He threw a handful of MS tax tokens out into the yard, declaring they were not money and not fit for anything. Naturally I picked up and made a key chain. In about 1976, during the bicentennial, while browsing at a coin show in Philadelphia a tax token from MS came into my hands. That got me going and over the years I developed a very nice collection of all tax tokens from all states." **Prentiss D Wright R-269**

There are still a few members left owing annual membership dues, Carl has included a reminder in the financial section of the newsletter, if you owe dues your mailing label will have a red mark on it to draw your attention to your dues status. I want to send a hearty thank you to those members who made an extra contribution to the ATTS. At this time, just two months into 2005, we already have over \$150 in donations!!!! THANK YOU ALL.

I will try to reproduce those articles in upcoming newsletters once I have secured permission to do so. If any members have an inclination to write an article either of generalist knowledge or for a specific area of study that interests them, please submit that article to our Newsletter and also to any of the hobby papers. I can supply contact information if you are unable to find the information for a specific publication submittal procedure. When explaining sales tax tokens don't forget to mention our organization and its work to further education on this important part of our country's history.

I am currently working on a six case display for the American Numismatic Association National Money Show, so I hope that many members will come to be part of the meeting and enjoy the exhibits. The American Numismatic Association website now has the ATTS listed and it

supplies basic contact information. This should be another great outlet for prospective members. You can visit our club section of the ANA website by typing in the following address:

https://www.money.org/source/members/cmemberdisplay.cfm?section=Club_Directory&id=3120528

The club library will be receiving a copy of this magazine for loan to our membership. In an upcoming newsletter I will have a full listing of our society's library holdings and the procedures for checking out materials. The library is coming along well because of several material donations from Britt Hall, Jerry Schimmel, and myself. We will also have a full re-cap of our national meeting with photos, awards and other meeting highlights.

OTHER SOCIETY INFORMATION

We still have several giveaways so take a look at our *ADVERTISEMENT* section. I am still seeking current and former ATTS members to contribute historical, biographical information about the formation of the ATTS and its early years. I would like to assemble some material for a limited edition volume to commemorate the 35th anniversary of our society.

As always anyone wishing to send articles for publication should e-mail them or postal mail them to the editor or any club officer. I also continue to encourage the submission of questions to be answered in each newsletter, or any story from a customer/friend/relative.

Sincerely,

Robert W. Frye (Editor) L-529



BRITT'S PROJECTS

PROJECT REGISTRY

Robert Frye L-521 – Study of Washington S2 and S3 plate varieties. bob@taxtoken.org

Robert Frye L-521 – Rarity study of Herin Illinois die varieties. bob@taxtoken.org

The purpose of the Project Registry is for ATTS members to share and organize their various research projects. Each issue of our newsletter will include the Project Registry showing members current projects. If you have a project or projects you would like to register just drop me a note via e-mail or postal mail.

ATTS NEWSLETTER ARTICLE DATABASE PROJECT

We are also trying to obtain a full listing of all articles from each newsletter issued by the ATTS. This information can be added to the website for future reference. If anyone can help, please forward information or copies of newsletters prior to issue #100. We will reimburse you for your copying and mailing expenses. The next newsletter will publish a list of specific issues needed to finish the database.

Britt Hall, 201 Windsor, Forney, TX 75126-4011 halls1@flash.net

LETTER FROM THE ANA

Dear Robert,

The American Tax Token Society Meeting is confirmed for Kansas City:

location: Hyatt Regency Crown Center, Northrup Room

date: Saturday, April 9

time: 3:00 p.m.

duration: 2 hours

Food: Yes, beverages

Lectern/Mic: No

A/V: Yes, overhead and screen

If you have any questions, please email or call. Thank you.

Brenda Bishop, Meeting Services Director

American Numismatic Association

818 N. Cascade Avenue

Colorado Springs, CO 80903

719-632-2646, ext 168; fax: 719-634-4085

<http://www.money.org>

LETTER FROM THE PRESIDENT

Dear fellow sales tax token collectors,

These are exciting times in the ATTS. Next month we will hold our first annual meeting in years. I look forward to meeting so many of you who I've only known through emails and letters. It will be good to finally put faces to names.

Our membership rolls continue to grow. I believe this is in large part due to the excellent job Bob is doing on the newsletter. The newsletter is the "face" of the organization, and Bob is ensuring we always put our best face forward. Thanks to everyone who has contributed to the ATTS in the last year. Please continue to contribute. Write an article for the newsletter. Recruit a friend to join us. Talk us up at your local coin club or coin show. I am proud of our group and I look forward to continued growth and diversity.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or to share with other members make a post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best, John

THE ATTS CONSTITUTION

There were no comments received to the amendments of the constitution. Article XII governs the procedure for the effective date of an amendment. Thus all amendments and their outcomes will be listed in the next newsletter #129 to be issued in Mid July 2005. All members will receive a revised copy of the final ATTS Constitution with that newsletter. The determination if an amendment passes or fails is based on a simple majority of votes received.

We will accept votes via e-mail or postal mail through April 30th, 2005 with the final ratification or defeat being effective May 30th, 2005.

Amendment I

Article V, Section 2 is hereby amended to add subsection (d):

“Two At Large Board Members who serve as advocates of the membership, provide counsel to the Board, and vote on matters concerning the ATTS.”

Amendment II

Article VI, Section 1 the first sentence is hereby amended to read:

“The Board, consisting of five officers, is the executive body of the Society. The five officers consist of the President, Secretary-Treasurer, Editor, and two At Large Board members.”

Amendment III

Article VII, Section 1 is hereby repealed and replaced with the following:

“The officers of the ATTS are elected for three calendar years, taking office in January, following an election year. When an election is called, the Board will define the procedures to be used.”

Amendment IV

Article VII, Section 2 is hereby repealed and replaced with the following:

“In the event of the loss or pending loss of the President, the Board appoints an acting President to serve out the remaining term. In the event of the loss of other officers, the President appoints replacements, subject to the concurrence by the Board. A replacement officer shall serve out the remaining term of the officer replaced.”

Amendment V

Article X, Section 1 is hereby repealed and replaced with the following:

“Upon written petition of 5% of the membership, the Board must act on the proposed amendment within 90 days. The Board may choose to request more information from the petitioners, propose to the petitioners rewording for clarity or other purposes, or otherwise act to clarify the necessity for and nature of the proposed amendment; however, the Board shall present the amendment, as approved by the petitioners, to the membership for approval or disapproval within 90 days of receiving the original petition.”

Amendment VI

Article VI, Section 4 is hereby amended to require 5% of the membership to require the President to poll the Board on any matter and a petition of 10% of the membership to require the Board to poll the general membership on a matter.

OHIO PUNCHCARDS – ONLINE DISCUSSION

By James Bird R-539, Monte Dean R-384 & Bob Frye L-521

Who has a list of Names that exist on the Ohio punch cards? Were they ever printed in a past newsletter? If so which one? I will start a list of Ohio punch cards... e-mail jamesbird@earthlink.net or postal mail to Ohio Punch Cards, P.O. Box 14514, Lenexa, KS 66285... **James**

We will continue to publish these in the newsletter as we get groups of them and make a full listing available on some type of regular basis. **Bob**

...as for the Ohio punch cards. Since the Malehorn & Davenport Book, there are many local and state issues that are New Finds and not reported. I would like for members to report any one they have that are not listed... **James**

I'm either goofy (which I know most of you agree with) or I missed something along this thread. The question I thought we were working on was to list all of the business names and stamps of those businesses, which appeared in the open spaces on the Ohio S1 to S6 punch cards.

From James last email, however, it appears he is looking for the new extensions to the local punch card list, those beyond the ones listed in either the L1 to L29 range, or the ones that have appeared in supplements since.

I really believe all of the new punch card discoveries that will have an L letter preceding them are well worth a supplement of their own, as they are all quite rare, if not unique. Most likely those of us who have such new discoveries would prefer getting our names in the ATTS as a new discoverer for those pieces, rather than to just list them here on this news group, but I could be wrong.

For those of you who would like to contribute to a name list of businesses with stamps (or printed names, as is the case in a few rare instances), I suggest the following format.

- A. M&D reference # of the punch card type (i.e. S2).
- B. Serial number found on the card. This might prove of interest.
- C. Color of the ink used for the stamp or printing.
- D. Exact dimensions of the stamp.
- E. Exact listing of the stamp information.

So it would appear as follows:

S1A, but with a BLUE serial # K 144714
Black PRINTING, 35 X 22 MM
The Kroger Grocery & Baking Company / Ohio / License No. 3106712
Monte

I thought the original request was to list the local unlisted cards that are not in Davenport & Malehorn's book. it is fine with Me if you want to include all the L numbers also. The Person that sends the find in will have his name listed. Hope to have a supplement sheet & have it in the newsletter. **James**

Community Grocery & Meats
413 West High Street, Lima, Ohio
Serial #0910
License No 0201236
Off White Card 2 ½ x 4 black print
Superior 3 cent stamp Orange & brown S32

Zehner & Son Meat Market
127 West Main Street, Ashland, Ohio
Serial # 993
License No 0300282
Off White Card 2 ½ x 4 black print
Superior 3 cent stamp orange & brown S32

Far Hill Pharmacy
2411 Far Hills Ave., Dayton, Ohio
Serial #993
License No 5702512
Off White Card 2 ½ x 4
Brown Reserve 3 cent stamp S17b

F . W. Woolworth, Co., Ohio
Serial #874855
License No 18098631
Off White Card 2 ½ x 4
Superior 3 cent stamp brown S28

Great Atlantic & Pacific Tea Co., Ohio
Serial #1178882
License No 2500244
Buff? Card 2 ½ x 4. Green print
brown Reserve 3 cent stamp S17b

James

Here are a few I have: (Bob)

S2, with green serial # 545862 N
Black Ink - Evergreen Café 67-02516
Art Judson 217 S. Chestnut St.
Ravenna, O. Res. 12

S2, with green serial # 545856 N
Black Ink - Evergreen Café 67-02516
Art Judson 217 S. Chestnut St.
Ravenna, O. Res. 12

S2, with green serial # 545853 N
Black Ink - Evergreen Café 67-02516
Art Judson 217 S. Chestnut St.
Ravenna, O. Res. 12

F.W. Woolworth Co., Ohio
Good Any Time - Any Woolworth Store
Serial # missing, License No. 1809631
Buff? Card 2 ½ x 4, Green print
brown Reserve 3 cent stamp S17b

5 Local New finds:

Chicago Markets Co., Ohio
Red Serial # 996771 A
License No 0901216 Meats 7--?
Off White Card Black Print
With Red/Violet? Stamp

S.H. Kress Co.
117 Federal St. Youngstown, Ohio
Red Serial # 552629 E
License No 50-01474
Name, Address, & License In Blue/Green

The City Ice & Fuel Co, Ohio
Red Serial # 237641 H
Vendors License No 2501408 Purple

Sprauer & Huck
578-584 Xenia Avenue
Red Serial # 92985 CC
License No 57-10289, Dayton, Ohio
Red/Violet?

W.D. Gephart
1216 Epworth Avenue, Dayton, Ohio
License No 5700420 in Purple
Red Serial # 264709 L

S2, with green serial # 545860 N
Black Ink - Evergreen Café 67-02516
Art Judson 217 S. Chestnut St.
Ravenna, O. Res. 12

S2, with green serial # 545871 N
Purple Ink - Evergreen Café 67-02516
Art Judson 217 S. Chestnut St.
Ravenna, O. Res. 12

S3, with red serial # 624378 D
Red Ink – F.W. WOOLWORTH CO

CANADIAN TIRE CASH BONUS NOTES

By Robert Frye L-521

I promised a follow up on these notes and found a wonderful resource online for these Canadian Tire Cash Bonus Notes. There is an organization called the Canadian Tire Coupon Collectors' Club (CTCCC) and I have given some information below about the club and additional information about the coupons from Newsletter #127.

About the CTCCC

<http://www.nunetcan.net/ctccc/ctccc.html#archives>

The CTCCC was founded in September of 1990, at the final Toronto International Coin Fair... As the club grew it developed a professionally produced quarterly journal reporting discoveries and information about varieties and issues. CTCCC was the first fully bilingual numismatic club in Canada, offering members a choice of an English or French journal. Members benefit from the use of the club newsletter for advertising wants or items for sale to other collectors. The club also runs a mail-bid sale of member's material in exchange for a low commission rate. The Collector is published four times a year, by the Canadian Tire Coupon Collectors Club.

Editor:

Jerome Fourre
1120 Place Charron
Blainville, QC J7C 2T2
Fax: (450) 430-7233
E-mail: jayfourre@videotron.ca

Subscription:

Yearly subscription for CTCCC members is included in the annual dues. Others wishing to receive the newsletter submit \$2.95 per issue; US residents submit in US dollars. \$10.00 Regular membership per year - January to December; \$5.00 Spousal membership per year - no newsletter.

CTCCC Membership

Attn: Ghislaine Memme
1875 ave Raymond
Laval, Quebec H7S 1R3
E-mail: therouxg@videotron.ca



Canadian Tire 'Money'TM

<http://www2.canadiantire.ca/CTenglish/ctmoney.html>

Canada's Pioneer Customer Loyalty Reward Program

Canadian Tire 'Money' can be used anytime, for any item purchased at a Canadian Tire Associate Store, and it can be combined with other discounts on items. You can use your Canadian Tire 'Money'TM to pay for your entire purchase, or just a portion of the total price. Redeem it immediately or save it up for that special something you've been wanting to buy.

Canadian Tire 'Money' (CTM), one of Canada's best-known and most-loved customer reward programs. Considered by many to be a Canadian icon, Canadian Tire 'Money' enjoys nearly universal top-of-mind recognition in Canada.

Canadian Tire 'Money'TM was inspired by Muriel Billes, the wife of Canadian Tire's co-founder and first president, A.J. Billes, and was introduced as a "cash bonus coupon" in 1958 in the first Canadian Tire Gas Bar in Toronto.

In 1958, the first Canadian Tire service station was built beside the flagship store at the intersection of Yonge and Davenport streets in Toronto. In 1959, the first "state of the art" Gas Bar and Lubritorium was built beside the Canadian Tire store on O'Connor Drive in Toronto. Originally called "Mor-Power", this gas bar was revolutionary in 1959, with gas pumps designed much like those of today. Due to the success of these early stations, Canadian Tire gas bars began to multiply.

Canadian Tire 'Money' was developed as an innovative response to the promotional activities of the major oil companies in the 1950s. The oil companies were giving away dishes and toasters to their customers: A.J. Billes decided to boost gas bar business by giving away coupons. Customers were permitted to choose their preferred "bonus". The result? The oil companies just couldn't compete. In one stroke, Canadian Tire had hit upon another retailing first: the concept of cross-merchandising.

For the first three years, CTM was given out only at Canadian Tire's new Mor-Power gas stations and exchanged for discounts on in-store merchandise only. The idea met with such success, that in 1961, distribution of CTM was extended to customers at Canadian Tire Stores. Customers were now able to redeem coupons at gas bars and Canadian Tire retail stores.

Since its introduction in 1958, there have been 21 different series and many different versions of CTM. These versions can be distinguished by colour, size, style and authorized signatures. Each old version is withdrawn from the market over time. Despite the changes, however, CTM is clearly identifiable.

- CTM was introduced in 1958 with 5¢, 10¢, 25¢, 50¢ and \$1 denominations.
- In 1961, a 3¢ coupon was added, and in 1989, a \$2.00 coupon was added.
- In 1962, some "oddball" denominations were also in circulation: 1, 2, 3, 4, 15, 20, 30, 35, 40, 45, and 60 cent coupons.
- The only "oddball" denomination to survive was 3¢; however 1990 was the last printing of 3¢, and by 1993, it was withdrawn from circulation.
- In 1986, the last Gas Bar series of coupons was printed.
- In 1992, all Gas Bar issued coupons and store coupons with 'redeemable at any Canadian Tire or Gas Bar' was withdrawn from circulation.

The first series of Canadian Tire 'Money' symbolized Canadian Tire's image. Taken from an early 1920 store sign, the first image shows a happy tire and dollar sign running hand-in-hand along with the slogan "We make your dollars go further".

In 1961, the next generation of Canadian Tire 'Money' was introduced. This marked the birth of a well-known Scotsman, Sandy McTire, a character that became synonymous with Canadian Tire's emphasis on savings and value. The coupons were printed on genuine bank note paper by the British American Bank Note Company (the same company that printed Canadian

currency at the time). The coupons were made from authentic bank note paper, with the same rag content and spot marks as paper currency. Because the coupons felt like real money, people were, and still are, reluctant to throw them away.

Today, the new design of Canadian Tire 'Money' incorporates the latest anti-counterfeiting technology. Special watermarked paper is used in the printing so that, when held up to the light, a white outline of the Canadian Tire triangle is visible through the paper. Raised lettering on the face of the bill, a maple leaf image, and anti-copier tints are used to create the background patterns. A latent image of a maple leaf is positioned to the right of Sandy McTire's left ear-but it can only be seen by tilting the bill at eye level.

Canadian Tire 'Money' has remained popular with our customers. In fact, each series of new Canadian Tire 'Money' is catalogued, tracked, collected and even hoarded by people not just in Canada but around the world. Rare bills are even considered to be valuable among collectors, prompting the establishment of organizations such as the Canadian Tire Coupon Collectors Club.

There is also a very good article that covers these coupons in greater detail by Mike Hollingshead at this web address: http://www.nunetcan.net/ctccc/intro_coupon.htm



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel (Another huge thank you to Jerry for his support of the ATTS). Limit one per active member, the token requests will be honored in the order they are received via postal mail only. The tokens will be given out until they are all gone or until no additional requests are received.

- **What we have available:** Each member is entitled to request ONE (1) Miscellaneous O22 token, these are uncirculated. We do not have enough for EVERY member to get one, so please let those who don't already have one get the chance. We also have Missouri O19A or O19B, there are much fewer of these so you will only be allowed to choose either A or B, but NOT both. Please be sure to request the sub-variety or the Editor will make the choice for you.
- **How to get them:** Print your name, membership number, and the token requested on your correspondence. Include a self addressed stamped envelope for the return of the tokens. Requests made without a self addressed stamped envelope will not be honored. Mail all requests to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is

available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

Food Stamp Change Tokens and Scrip. Singles, sets, accumulations, or entire collections. I have some duplicates available for trading. Food stamp change token manufacturer' order forms, shipping cartons, roll wrappers, etc. also wanted. Please e-mail mflorer@adelphia.net or write; Michael R. Florer, 30 South Confederate Ave, Gettysburg, PA 17325-7107

Malehorn/Davenport #O21, the 16mm aluminum. *I only have three (3) of these left.* The rest were stolen. \$5 will get you one in UNC, limit one per customer. J. Schimmel, P.O. Box 40888, San Francisco, CA 94140. Allow 2-3 weeks. The proceeds of these sales will be donated to the ATTS per the generosity of Jerry. Thank you Jerry!

WANTED: Copies of old newspaper articles concerning tax tokens or the early days of sales tax in general. If you can offer any please contact me at e-mail halls1@flash.net or mail to Britt Hall, 201 Windsor, Forney, TX 75126-4011

Casino Chips Wanted: Anywhere, any amount, any denomination. Please contact me. Pete Volberg 516-933-7736 or e-mail qualpete@aol.com

Collector needs IL Metal Provisionals to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba). Also need most IL paper issues, indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704 or e-mail donthannen@aol.com

Collector seeks many OH pairs to trade for or buy. Please contact me and I will be happy to send my want list. John Ostendorf, 108 Myrtle Ave., Waxahachie, TX 75165 or e-mail johnoste@hpnc.com

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243 & S245, Have Civil war tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

Louisville, KY L3 & L4 pair AU/UNC \$5.00 per pair and **Grand Rapids, Michigan** L1A, L1B & L1C set UNC \$6.00 per set of three. Send to Robert Frye, P.O. Box 14514, Lenexa, KS 66285 or e-mail bob@taxtoken.org

Sales Tax Tokens Online: I would like to remind everyone that I still have thousands of sales tax tokens available on my website: www.geocities.com/whistlestopstudio check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com



FINANCIAL REPORT

December 1, 2004 - February 28, 2005

Balance 12/1/04	\$ 115.53	Income (1/1-1/31)	
		Dues & Donations	402.00
Expenses (12/1-12/31)		Balance 1/31/05	\$ 555.28
Postage, supplies	3.28		
ANA membership	29.00		
Income (12/1-12/31)		Expenses (2/1-2/28)	
Dues	71.00	Postage & supplies	3.32
Balance 12/31/04	\$ 154.25	Income (2/1-2/28)	
		Dues & Donations	119.00
Expenses (1/1-1/31)		Balance 2/28/05	\$ 670.96
Postage	0.97		

The balance for February does not cover the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. At this time there are still a few who need to send their dues in for 2005. From what I can tell, our finances should be in good shape to cover expenses for the rest of the year when these dues are received.

DONATIONS: Donations this year are \$160. Thanks to Richard Blaylock, Pascal Brock, Ellen Gates, Britt Hall, Steven Koczan, Richard Lane, Les McCalip, Jeffrey McFarland, James Majoros, John Ostendorf, Dennis Poland, Jerry Schimmel, George Schwenk, Brian Smith, Bob Straker, Harvey Thamm, and Donald Thannen for there donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT

December 1, 2004— February 28, 2005

NEW MEMBERS: Camille Horak, Norm Kemp, and Douglas McCubbin

REINSTATEMENTS:

DROPS: Prentiss Wright

MEMBERSHIP (February 28) 129

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*, P. O. Box 14514
Lenexa, KS 66285-0514

Check Your Mailing Label!

If there is an "05", "06 or higher, "L", or "H" on your mailing label that means that you are "paid up" for 2005. If there is not an "05" AND there is a red mark on your mailing label, then you are not paid up for 2005. (This is as of 28 Feb. 2005.) You need to send Carl Cochran your dues (\$8) in order to receive the next copy of the newsletter. His address is 12 Pheasant Dr.; Asheville, NC 28803.

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained

in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$8 (U.S. addresses only), \$9 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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BOARD MEMBERS

These positions are not currently ratified board positions per the constitution

At-Large Position #1

Jerry Schimmel F-3/H-7
PO Box 40888
San Francisco, CA 94140

At-Large Position #2

Tim Davenport L-232/H-9
5010 NW Shasta
Corvallis, OR 97330

E-NEWSLETTER INFO

If you wish to be added to the e-newsletter list just send an e-mail to any of the club officers listed above and you will be added. Once we receive your e-mail address you will **NOT** receive another printed copy via standard mail. Remember this helps the club to defray some of the costs of postage and reproduction. This will also give you the newsletter faster and in **COLOR**.

MISSING MEMBER

We are still missing Tim White L-392 Last Known Address Rocky Face, Georgia. He has been dropped from the mailing until we can substantiate his whereabouts. If anyone might know please let Carl know.



ATTS NEWSLETTER

Apr - June 2005

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Special Supplements

Newly Ratified American Tax Token Society Constitution (4 pages)

The ATTS Library listing (4 pages)

Mail Bid Auction by Don Barsi (2 page)

EDITORIAL COMMENTS

So much has happened since our last newsletter I am not sure how to cover it all. There was a great turnout for the National Money Show in Kansas City and it was fantastic to have 10 people in attendance for our first annual meeting. We had 8 members at the meeting and two guests! I have never been so happy to be a part of an organization and to help our society enjoy some of the limelight it deserves. We started with introductions and then went into a board meeting. After the board meeting there was a presentation on Washington S2 and S3 tokens. The presentation and materials are published in another section of this newsletter in their entirety. You will find photos and other descriptions later in this newsletter.

You will notice that you have received a token in your newsletter packet. This is a royal purple ink counter stamp MO S1. The tokens were produced to commemorate and celebrate our national meeting. The general issue royal purple ink counter stamp is R-4 with a mintage of 200. The meeting attendee's received a general issue and in addition also received a blue ink counter stamp MO S5. The blue ink counter stamp MO S5 is R-6 with a mintage of 49. An additional counter stamp was produced with black ink on a MO S1 for current ATTS board members. The black ink counter stamp is a R-8 with a mintage of 8.

For those of you counting, there are more counter stamped tokens produced than distributed. We are holding those in reserve for future members and to be sold in an ATTS benefit auction. In fact for those of you who are error collectors, and thanks to the fat fingered editor, we also have several "error" counter stamps that will be donated to the society. We do not have a timeframe set for an ATTS benefit auction but it is hoped that we might have one before the end of the year. The items for the benefit auction will be from donations given to the society and all proceeds from the sale will be given to the society. It is hoped that the ATTS will begin to publish special "ATTS Publications" as had been done in the past, but the cost to produce and mail these publications needs to be covered in another way other than through membership dues. If you have any items you would like to donate for an auction please forward them to the editor and we will begin to plan an auction.

Included with this issue are a special supplement of the revised and now ratified constitution and a full listing of the Library along with the rules for material checkout and research. Thanks for the donations of library materials from Jerry Schimmel, Britt Hall and yours truly our newly re-formed library has **over 70 items!!!** We are off to a great start. If you would like to donate monies or materials to our library please send donations to the editor/librarian, there are many additional pieces I would like to see added to our library. There are still several mail bid sales and articles/clippings to be added to the library. I am thinking of producing a new clippings supplement in the near future. In looking back through our club history I have found references to library holdings of 153 pieces in 1975 and the club had 12 officers!!!!

In this issue we also have a mail bid auction sponsored by our own Don Barsi, he has generously agreed to donate 10% of his auction proceeds to the ATTS. Please feel free to bid on the auction, both for Don and the organization. I also received great news from our secretary/treasurer that we have added our first lifetime member since 1999! Michael Lampert R-561 now becomes member L-561 thank you for your confidence and support of our society.

Summer is already winding down and the thoughts of the kids going back to school and the hope for cooler weather in the near future are on our minds. The winter is also a great time to do research projects. Stock up on tokens and study them over the winter when you are not able

to get outside. Like everyone else I always have too much to do and way too little time to get things done. In the winter I like to spend time with the hobby and pick a subject to study. Each year I identify items of interest that I wish to improve my knowledge of, or groups of tokens that I own which I would like to study in more depth. Even if you have never done this before you might want to give it a try. Sales tax token collecting still offers the opportunity for new discovery in almost every batch of tokens examined.

I would like to challenge each member to write an article for the newsletter over the next year. It doesn't have to be fancy, or for that fact very long. I will publish them all and continue to grow this newsletter into a true group effort. I have taken the time to solicit help from members to write regular and semi-regular columns to give more insight into collecting STT's. We need to produce a regular column for novice collectors and we are in the process of resurrecting the "New Finds" column, currently there is a lack of organization for new finds. In the interim new finds can be sent to the editor, either with or without a written article. I would like to continue to see members step forward to offer their thoughts and services for the society.

Many of our members have had the pleasure of meeting and trading with Monte Dean over the years. Over the last couple of years Monte has been struggling with health issues and I hope you will all join me in keeping Monte in our thoughts. He has had a rough couple of years and just recently suffered another stroke. He is back out of the hospital and feeling better but still trying to get back up to speed.

I wanted to update the membership about the ATTS website www.taxtoken.org. I have personally paid for and renewed the hosting contract for another year as I continue to re-work the site as time allows. You will notice if you have visited lately that the site underwent a facelift. Unfortunately shortly after the facelift the servers went down for several days. I am happy to announce that the site is back up and running fine. There are many new items on the site that came from my research while preparing my display for the National Money Show. The constitution, membership application, society information and a timeline of issue for state sales tax tokens have all been added to the site in adobe acrobat format to download and print. There are special projects and additions coming soon. I also hope to add a photo gallery as time allows, so keep checking in. Also please pass along any information or photos that you wish to see added to the site.

I want to send a hearty thank you to those members who made an extra contribution to the ATTS. At this time, in just five months we already have over \$200 in donations!!!! THANK YOU ALL. Have a great end to your summer and enjoy the newsletter. As always happy collecting!

For those of you receiving the electronic newsletter I have changed the format from MS Word to Adobe Acrobat. The Adobe Reader can be downloaded for free on the Internet. This was done due to some configuration and software problems from some members. I have been adding photos and other items to the newsletters the file sizes have been getting quite large. This newsletter, for example, is over 15MB in file size. For those wishing to receive the newsletter in electronic form to help save the club printing and mailing costs please e-mail the editor.

Sincerely,

Robert W. Frye, editor (L-521)



LETTER FROM THE PRESIDENT

Dear fellow sales tax token collectors,

Well, now we are officially “bottom feeders.” The latest issue of The Numismatist had a nice article on collecting what many consider junk. Along with a discussion of collecting Chuck E Cheese tokens, fruit labels, and the like, was the mention of sales tax tokens. The author meant no disrespect. His point was that collectors should collect what they like.

Last weekend I had the pleasure of attending the Texas Numismatic Association’s annual convention. Of course I walked the bourse floor and made my usual inquiry of any dealer selling tokens. “Do you have any sales tax tokens?” And as usual, I was directed to the “junk box.”

Not disheartened, I went to the junk box. After all, I pulled a pattern out of one several years ago. No luck in the junk boxes this time, but I did find one of the extremely rare Texas anti-tax pieces tucked away with some better exnumia. Persistence. I must have gone to ten straight shows without picking up anything. Obviously, I was ecstatic with finding the Texas anti-tax piece. Persistence pays off!

As for “bottom feeders,” I also collect Civil War store cards. In a recent discussion with a well regarded exnumist (exnumismatist?), he told me some of the errors in the standard references were because at the time, Civil War tokens were not considered worthy of collecting and therefore not worthy of much time or research in cataloging. Many Civil War store cards now sell for over \$1,000! I suppose a generation ago, Civil War store card collectors were considered “bottom feeders.”

Promote our segment of the hobby. Once more people understand the historical significance of sales tax tokens, our ranks should swell and demand should increase. No longer will we be “bottom feeders.” Of course, you had better buy those rarity 7 and better items now. They may be mighty expensive down the road!

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best,

John

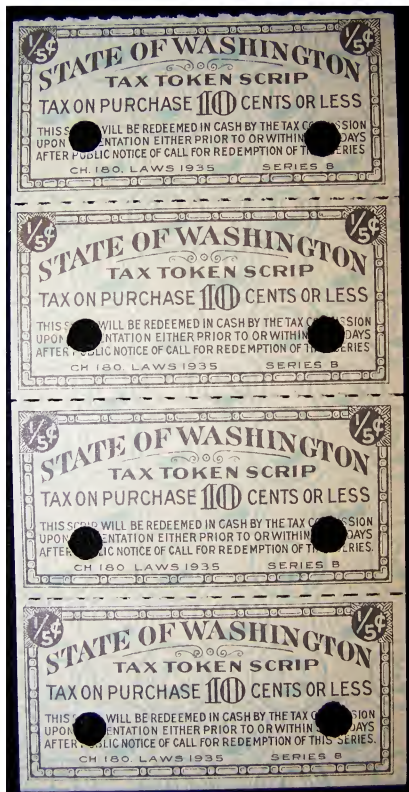
WASHINGTON S2 & S3 PRINTING PLATE STUDY

By Robert Frye L-521

The M&D book lists a P7 pattern Washington Sales Tax Token on blue security stock. There are three of these pattern tokens known. They are as follows: a single, as two tokens joined vertically, and one with no blue security background on reverse. All pattern tokens were printed uni-face. These tokens are listed as having been printed in 1935 by unknown printers but probably by Farwest Lithograph and Printing Company. This would make sense since Farwest had been producing uni-face strips of five tokens for Seattle retailers on green security stock prior to the state government approaching them about producing state tokens. Hence, the first run for a state issued pattern piece would have been most probably a uni-face piece.

From that point it can be assumed that the state requested that the tokens not be uni-face. Whether this was done to prevent confusion with private issues or to prevent counter stamping is unknown. It would seem that Missouri should have learned a lesson from this when they issued their uni-face milk cap tokens on August 27, 1935. Considering that the Washington pieces were first issued on May 14th, 1935; nearly 3 ½ months prior to the issue of milk-caps.

In 2001 I purchased a hoard of uncirculated Washington S2's and S3's from George Magee, Jr. At that time I began to study the plate varieties since there had been no mention of plate varieties in the M & D book or among other collectors. I began with the S2 tokens since they were the first issued. After discovering numerous plate differences I knew I was onto something. The big question that remained was how many different plates existed. The M&D book states that the state of Washington had contracted with their five lithography firms to produce 7,000,000 pieces of scrip. It further states that there were two print runs, one of 5,000,000 tokens and then another four days later of 2,000,000 tokens.



In late 2001 I purchased a pre-canceled and rouletted group of four tokens. At that time I put my research on hold, as I had never seen rouletted Washington State issued tokens. Prior to the 2005 show, while trying to think of what type of presentation I could make for the national meeting, I came across my box of sorted Washington S2's and S3's. It was at that time that I remembered the purchase of the rouletted strip of four Washington S2's.

From that point the wheels of logic started to turn (albeit slowly). It became my hypothesis that Farwest had been the pattern printer and perhaps the only printer for the state of Washington cardboard scrip tokens. They probably presented the state with their Seattle merchant strip of five examples. The state most likely supplied the blue security stock for the printing. The uni-face patterns were then produced, thus giving the patterns listed in the M & D book. Unfortunately I don't have access to the pattern pieces and do not know their whereabouts. I would guess that the three pattern pieces listed are all rouletted, however that is only a guess, until validated. Sometime after that the state chose to have double sided printing done.

Another hypothesis stems from the change of design from strips of five to individual scrip pieces. At some point in the process it would be assumed that the state would look for merchant input into the design. Assuming that the merchants representatives protested against having to tear tokens from strips and perhaps even the risk of confusing them with the local scrip issues of Seattle. Therefore, the final result would have been to have Farwest go back and produce the tokens with straight cut edges as singles only. This may have even been a cheaper solution than that of rouletted production. Without the original documents detailing production and testing we will probably never know the evolutionary truth to the sequence of events that led to the tokens final form.

Using my limited experience with collecting stamps I recall the difference between patterns and specimens. A pattern would be printed to allow the prospective customer to see the intent of the design and make approval, therefore the design had to be complete, but usually on stock or in a manner that would clearly not be confused with the final issue. A specimen is a printing done to verify the process of printing, i.e. amount of ink, orientation etc. These are typically done on pre-cancelled or punched stock so that they are not usable, since they are in every other aspect correct for production.

The strip of four has – two cancellation holes through each token. I assume the strip to have been made by Farwest Lithograph since the roulette and design matched those of the Seattle Washington Farwest coupons. The strip of four is torn on one end only, the other end has a straight cut, and therefore it is assumed that it comes from a strip of five. To add further evidence of a strip of five, the tokens have a value of 1/5th cent. This would mean that a full card would be purchased for 1 cent.

In my early study I had identified eight different plates but the rouletted specimen discovery changed all that. The strip of four was printed with the EXACT same plate on the obverse as the reverse. This meant that there were only five possible prints if there was only one master plate of five. However I knew this was not the case as I had already identified eight different token prints in my previous study and several did not match any on this strip of four. This meant that there had to be more than one master plate of five. Because of the combinations that I had available to me I assumed that there were two master plates of five. This means that there must be 10 different token prints possible for these coupons.

In addition this lends credence to my theory that only one printer produced the S2 scrip. It would seem highly unlikely that only two plates were shared between five different company's printing presses. All that and the token run was completed in the course of only four days. After consulting with an expert in printing methods it was determined that many of the same methods that would have been used in the 1930's are the same today. Therefore, they would have used a machine that prints only one side of the token at a time. Then, the sheets would have to be re-fed into the printing machine to be printed on the other side.

Either plate could be in the machine when either side was printed. It would depend on if a particular plate was removed for cleaning. This makes it possible to have tokens that have either plate set a/a or a/b or b/b, for those of you counting out there that means there are 15 possible combinations. There are more possibilities if there was a coin orientation rather than only the metal orientation. There are no known coin orientation tokens for the S2.

The quickest way to tell the differences with the different plate combinations for the tokens is to look at the beading along the corners of the tokens. For simplicities sake there are only three corners that need to be considered. The lower right corner was not a factor, as it seemed to be

nearly consistent among all types. In addition to the dashes and dots beading there are missing periods at the end of the word "SERIES" on certain plates. I am sure that there are more anomalies than this and I am sure there are more precise ways to measure dashes and dots. For simplicities sake I have found that this description and these markers are quite sufficient to separate the different varieties. Based on these plate differences it is assumed that these plates were produced using engraving as the means for plate production. The plate differences are described as follows:



Plate 1-A – half dash upper left, bead and bead size dash upper right corner, bead and short dash lower left corner

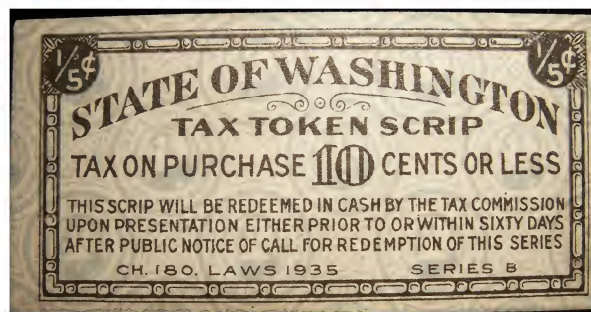


Plate 3-A – long dash upper left corner, dash and half bead upper right corner, bead and short dash lower left corner; no period



Plate 2-A – half dash upper left, bead and half bead size dash upper right corner, bead and short dash with "bubble" @ right side of lower left corner

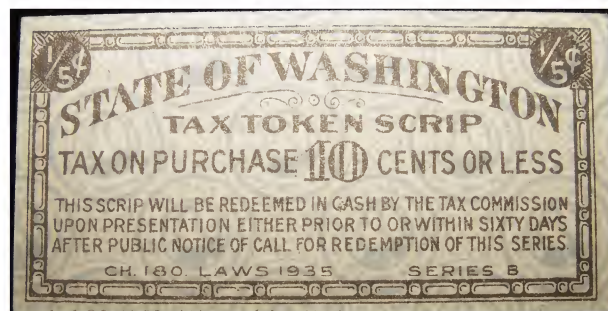


Plate 4-A – half dash upper left, bead and bead and a half size dash upper right corner, bead, short dash and bead run together with line between in lower left corner

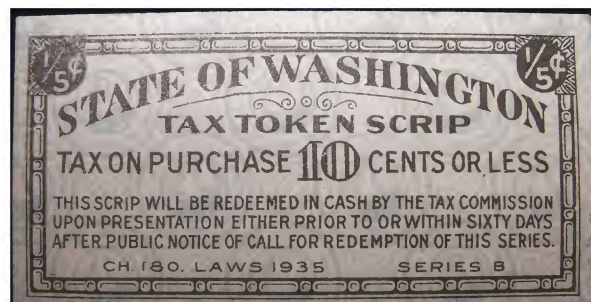


Plate 5-A – half dash upper left, bead and bead size dash upper right corner, short dash and bead run together without a line between in lower left corner

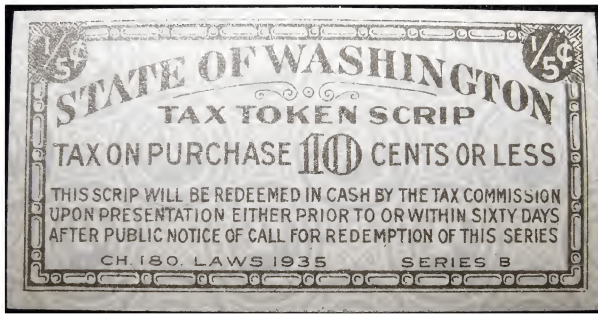


Plate 1-B – 2/3 dash upper left, bead and very left of dash upper right corner, short dash and bead run together without a line between in lower left corner; no period

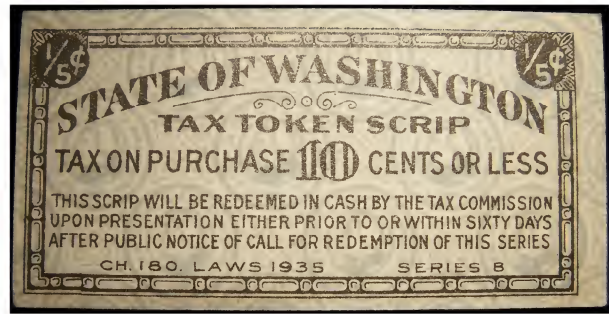


Plate 3-B – half dash upper left, bead and half bead size dash upper right corner, bead and short dash lower left corner; no period

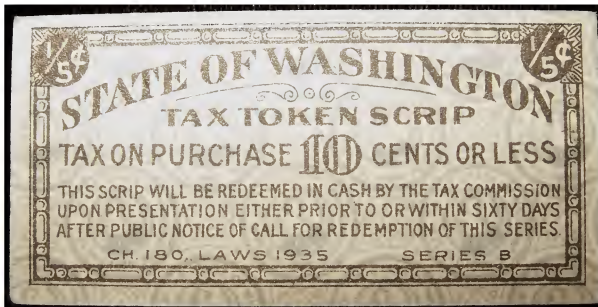


Plate 2-B – Half dash upper left, bead and three-quarter bead size dash upper right corner, bead and short dash lower right corner

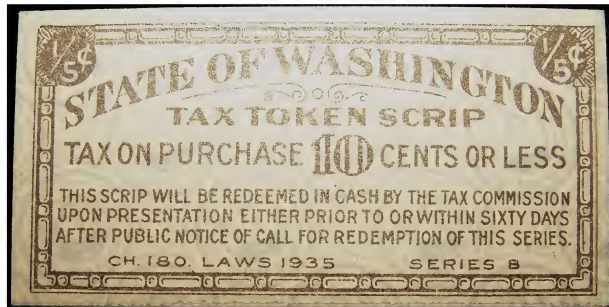


Plate 4-B – long dash upper left corner, dash and half bead upper right corner, bead and short dash lower left corner

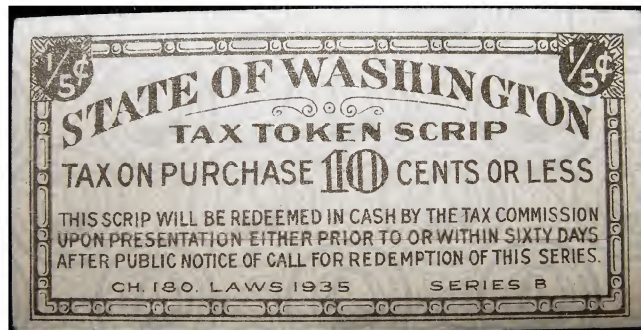


Plate 5-B – half dash upper left, bead and three-quarter bead size dash upper right corner, bead and short dash lower left corner

Very little is known about the Washington S3 token issue. Many of the original records are lost and after my study of these tokens it is my hypothesis that an entirely different company than Farwest Lithograph and Printing Company produced these tokens. The reason for this is the fact that the Washington S3 token plates were prepared in an entirely different method that made all plates identical. These plates were produced using a photographic method, rather than by engraving as was done on the S2 tokens. This photographic process resulted in exactly IDENTICAL plates. These tokens are series C, rather than series B although they would have been produced at roughly the same time.

It is not likely that Farwest would have changed their plate preparation methods from engraving to photographic within the same calendar year for the same customer on similar tokens. Another interesting fact was that there is a coin orientation on the S3 tokens that is very rare, it is doubtful that this happened on purpose since this orientation is not known on the S2 tokens. The plates were probably not installed into the machine backwards, but instead a group of cardstock was most likely fed into the machine backwards after the first side print run. Due to the scarcity of these tokens it is doubtful that this miss feeding happened more than once and probably only resulted in a few cards being miss-printed.

The S3 token variety is a result of a crack or scratch in the original printing plate. The incidence of these tokens is about 1/3 less than that of the "normal" printing plate. Curiously there are no tokens that exist with a scratched plate design on both sides of the token. This would suggest that the entire printing run was made with one plate installed for one side, and then the other plate was installed to run the second side printing. Keep your eyes open for the potential pairing of both sides cracked. It is not known to exist on either side of the coin orientation. As with any study it is limited by the number of pieces studied vs. the mintage. The mintage was 2,000,000 pieces and I have only studied about 600 or 700 pieces.



PLATE 1-A (cracked/scratched)



PLATE 1-B (normal)

In summation keep your eyes open for rouletted specimens canceled or not. These tokens are the keys to the plate pairing for the series. I am currently looking for the single mate to my set of four. Keep in mind that patterns are uni-face and specimens are canceled and printed on both sides. I would like to find and study any other rouletted specimens to firmly establish the existence of two different printing blocks consisting of five plates each on the Washington S2. I am sure there is another strip of five rouletted floating out there somewhere (or at least I hope). I would also love to study the pattern pieces. With every thing that I have looked over it would be very hard for me to believe that there was any more than one printer for each of the S2 and S3 tokens, but they were almost certainly printed by different companies.

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 (rharnish@lhup.edu)



There have been some rarely offered tokens in the last six months since my last report. Topping the list in sales price was the Astoria, Illinois provisional Rarity 6 which closed April 8 at \$178.49. Eleven bids were received on this piece. I have visited Astoria many times when I lived in central Illinois. Unfortunately, I was not collecting tax tokens at that time and did not talk to any locals to see if anyone could remember their use. I purchased this token for my own collection a number of years ago with many other scarce to rare tokens for \$150 total for the entire collection, prices seem to be rising quite swiftly for the scarcer pieces.

- West Virginia tax token, listed as WV-L12A, Rarity 9 sold for \$122.50 on March 23 with 7 bids. This paper was from the G.C. Murphy Co.
- North Carolina Sales Tax coupon from S.H. Kress. This paper has the values in the corners and went to the top bidder for \$112.15.
- A lot described simply as a Hoard of 900 US Tax Tokens sold for \$99.00 on March 25.
- A second Kress token, without values in the corner, sold April 28 for \$92.00 with 3 bids.
- A similar token to the above sold April 21 for \$86.67 with 5 bids.
- A group of 7 Washington token scrip sold January 25 for \$81.00, this lot included one Pioneer Days Celebration, 1 Longview Retail Merchandise and one token from the Amos and Andy Café along with 2 Series B and 2 Series C tokens.
- California token, called R7 with unlisted color sold for \$73.00. This token was issued by Leighton Dairy Lunches and stamps "This token is a reprint". The seller described the paper as orange cardboard and suggested this was scarcer than the listed buff cardboard printing with the R7 rating.
- North Carolina paper sales tax token, Rarity 8 sold for \$63.00. I did not record any details other than 10 bids were received on this piece.
- North Carolina S.H. Kress token sold for \$56.99 with 3 bidders on May 5.
- Missouri cardboard token counter stamped, catalogued as MO-012 sold March 13 for \$61.00 with just 4 bids. This counter stamp is of the A.T.T.S.1978 Membership Token.
- New Mexico fiber token, black, R7, M and D 58, choice uncirculated on the holder sold March 13 for \$52.52 with 8 bids.
- Rushville, Illinois Retail Merchants token sold January 26 for \$47.00; another sold on May 14 for \$36.52.
- Depue, Illinois token, IL L36, R6 sold for \$46.76 on March 31 with 10 bids received.
- Another S.H. Kress paper token sold May 12 for \$44.00.
- A number of Ohio tax tokens with unusual printing, mistakes, specimens and apparent proof or printers waste copies have been selling lately on ebay. One group identified as Specimens was sold by eBay member mochastamps for \$43.10
- Wyoming, Illinois provisional, L106, R6 and graded as AU condition, sold for \$39.05 on March 13 with 5 bids.
- Casey Illinois, L19, R6 token sold March 30 for \$34.51, 9 bids were received.
- Campbell and Campbell wooden piece from Tenino, Washington sold on March 12 for \$34.33. It was described as in excellent condition and attracted 7 bids.
- Mississippi S5 described as a Major Error, Rarity 6 with no hole, struck way off center with clipped planchet brought \$21.01. The seller described this piece as extremely unusual and apparently the buyer agreed. There were 3 bids on this token.

- Kress piece from North Carolina, similar to those which brought over \$80 as described above was auctioned May 19. This piece has stains, creases and was missing a large piece. NO bids were received at the starting price of \$19.97 despite the offer of free shipping.
- La Moille, Illinois cardboard tax token, R5 sold January 26 for \$19.25.
- The book "Priced catalogue of the state and city revenue and tax stamps of the United States", by George Cabot (1940) brought \$17.50 on March 12 from a single bidder. This book would have an early listing of the Ohio tokens.
- Stockton California tax revenue card from Warboy's Drug Company sold April 10 for \$20.64 with 6 bids. A similar card sold on May 8 for \$22.50 and attracted 15 bids.
- Yours truly and others were outbid for a Ohio Sales tax card from the Dow Drug Company on June 15. The winner paid \$18.56 plus shipping. This card was clean, crisp and unpunched.
- El Paso Illinois provisional, R6, L38 sold for \$16.05 on April 8, a second sold May 15 for \$14.49.
- Two Miscellaneous tokens, 021 Rarity 6, and 018, Rarity 4, sold on February 8 for \$16.50 and \$15.50 respectively.
- Pickneyville, IL, L74C, R7 sold for \$11.50 on May 24 with just 2 bids.
- Jackson County, IL tokens L45 R5, L43A R4, and L43B R4 attracted just one bid each at \$7.50 with free shipping on auctions ending May 24. The same price was obtained for a Seattle Washington L29a, R5 and L37, R6. The Stevenson Washington L48, R6 and Seattle, WA L34a, R5 attracted no bids at this amount. A Mount Olive, IL token, L66, R4 sold for \$7.50 but attracted 3 bids.
- Bids in the \$6.50 range were successful for the Mattoon, IL, L59A, R4; the Cathlamet, WA L5 R6 and L6 R6 as well as the Kewanee, IL and LaSalle IL L54A, R3 tokens.
- Provisionals from Stevenson Washington, L48, Bunker Hill, IL, Rarity 4 and Moline, East Moline, Silvis, IL each sold in May for \$5.50 while a Keithsburg, IL and St. Anne, IL found no bidders at a \$5 start price. Tazwell County, IL and Rock Island IL attracted a single bid at \$4 each on May 7.

A very large number of common tokens and groupings of common tokens failed to attract any bids. The prices above continue to suggest a strong demand for the higher rarity tax tokens with demand rapidly diminishing for lower rarity pieces.

2005 ANA NATIONAL MONEY SHOW RECAP

By Robert W. Frye L-521

The 2005 ANA National Money Show was quite a success on many fronts. This was actually the first national show that I ever attended. I have been to many regional and local shows over the years, as a buyer, dealer and exhibitor. Kansas City was a unique choice since the market area is actually small and the exhibit hall used was much smaller than the ANA typically would use. All of these things could have spelled disaster for the national show. The show was very well attended and much of the feedback from the ANA staff was very positive.

Planning and organizing a national meeting sounds relatively easy and by all rights it was not that tough. However, when you couple that with my involvement with the host club for the ANA show and trying to prepare for my first national exhibit, things got a bit hectic. I probably did not sleep more than three hours a night for a full week before the show. I have had many occasions over the years to discover just how it is that an engineer thinks through things under pressure. It typically isn't pretty. My perfectionist personality transforms my mood into something that I would rather not talk about and typically would cause even the best of relationships to be pushed beyond their limits.

I planned many months in advance for the display, doing sketches measuring, picking fonts, shopping for color combinations and materials. It all came down to the last two weeks before the show and I still had not assembled one single case. After some last minute catastrophes, such as the ANA not receiving my registration that was faxed in three months prior to the show, missing the Friday evening set-up, I finally settled into a rhythm. The ANA was gracious enough to admit me into the competitive economics group where I was to be originally registered even though the window for competitive registration was long since closed. Unfortunately this resulted in my display not being printed in the pamphlet that was given out to the visitors of the display area. To my knowledge there were more than 1000 pamphlets distributed and the number of visitors and voters in the display area was higher than anyone could remember for any ANA show in history.



The Kansas City ANA National Money Show Exhibitors Hall

Overall the show displays where unbelievable. The economics division was one of the most prolific with six displays. There were displays at the show with as few as 1 coin for the entire display and then there was mine... more on that later. The Economics division was a very hard fought division with several very nice displays including a complete type set of Philippine Currency that took third place. There was an amazing display of Continental Currency that took first place for the division. Then there was my display "Quasinumia – Sales Tax Tokens; An Economic Solution", the display spanned six cases containing over 230 different pieces, some very rare and a few unique.



Unfortunately most of the judges score sheets stated that the display was simply too complex and far-reaching. I don't think that I was able to convey to them that some of these pieces are truly rare, because they are generally so common.

I was disappointed to hear several people talking about how common sales tax tokens were and that most could be picked up in dealers "junk boxes". I was quite pleased to overhear most of the general public comments that came from the older generations recalling their experiences with sales tax tokens.

I was saddened to learn that Arthur M. Kagin had passed on July 19, 2005, he was a legend in the study of numismatics. He had stopped by to admire the displays. He took the time to relate his personal experiences with sales tax tokens. It was nice to know that among the few nay Sayers there are always admirers.

Art Kagin (1919-2005) stopped in to look over the tokens and pose for a photo.

There were more votes placed for the exhibit's in this show than any other show that Chief Judge Joe Boling could remember. I am not sure if it was the allure of the 1913 nickel on display or if it was the first struck Flowing Hair Dollar, but this bodes well for the Kansas City crowd and their interest in numismatics. The vote for the People's Choice Award was the closest it had been in many years. In fact, I believe that of the more than 600 votes cast there were only two votes separating the first and second place for People's Choice. While I may not have won over the judges with my "busy" display, I did win over the people. My exhibit was chosen by popular vote (I didn't even vote for myself) as the People's Choice Award winner.

The result embodies what I have been talking about in my editorials for two years now. Take our message to the common collector and they will always respond with fond memories of days past. There are many "collectors" out there that feel the more money you have invested in a collection that the better an exhibit it will make. I am always gratified to know that the general public does not feel this way about collecting.



Chief Judge Joe Boling presents the Peoples Choice Award to **Robert Frye** for "*Quasinumia – Sales Tax Tokens; An Economic Solution*"

Many of you may have noted the photo in the Ana's publication "*Numismatist*"; unfortunately the photo printed did not belong to the caption and was actually that of Jim Carr. I have taken the liberty of publishing a corrected photo above, that you all might have a more correct vision of your editor. If anyone is interested learning more about preparing displays for competition or enjoyment please write this editor. I can also supply listings for the contents of each case in the national display, in addition to the photos of each case. I hope to have the photos and information available on the Internet soon as well. In the future we can help to enlighten a few collectors and perhaps even a few judges.

That's enough about displays, awards and me, now how about that first national meeting for the American Tax Token Society! As I stated earlier in the newsletter we had eight ATTS members and two guests join us for our meeting. Our most traveled member was Michele Choquette who made the journey all the way from Quebec, Canada. Yours truly was the least traveled member having to drive about 15 miles to attend. The Editor and Secretary/Treasurer were present, providing two of the three ratified board members, at the time of the meeting, thus allowing us to convene a club meeting with a quorum of officers present.

- There was a brief review of the 2004 membership drive; the secretary/treasurer read the top three referral sources for new members. The winner of the contest was declared to be Britt Hall (R-555) from Forney, Texas. For Britt's efforts he will receive a full set of all three counter stamped tokens that were made for the National Money Show meeting. Don't forget our grand prize for the 2005 membership drive – a set of all three editions of ***Check List and Guide to Sales Tax Tokens*** by Emil Di Bella, these have been out of print for many years and make a great historical reference set.

- The only motion presented was to continue the ATTS club membership in the ANA for next year. The motion was proposed by the editor, seconded by the treasurer and passed.
- Discussion was held on materials held by past club members and deceased club members. It was decided that the secretary/treasurer would make contact with one known source and verify if any materials were still being held. Otherwise the matter was tabled for future discussion.
- The editor spoke about web-site development efforts and stated that the web-hosting contract had been renewed for another year at no cost to the ATTS. Web development is an ongoing task that will be discussed in future meetings.



The 2005 ATTS national meeting in full swing

Members in attendance from the left clockwise around the table were:

Michel Choquette (R-585) – Quebec, Canada
 Bob Straker (R-563) – Des Moines, Iowa
 Carl Cochrane (Secretary/Treasurer) (L-238) – Asheville, North Carolina
 Don Mead (R-503) – Wichita, Kansas
 Robert Frye (Editor) (L521) – Overland Park, Kansas
 Larry Warner (R-203) – Harlingen, Texas
 John Phipps (R-557) – Tucker, Georgia
 Billy Hatch (R-468) – Enid, Oklahoma
 Jeff Starck (Coin World) (guest not pictured)
 Jana Scott – Parkville, Missouri (guest taking picture, and not pictured)

- There was brief discussion of future awards, research opportunities and society projects. No proposals or commitments were made by the ATTS and these matters will be pursued in the near future with all board members. It was also reiterated that the editor would provide the award materials for the 2005 membership drive winner.
- The meeting was opened for member discussions and questions, and then the board meeting was adjourned.



ANA Governor John Wilson (blue shirt) with Michel Choquette (R-585) and his wife, on the left and Robert Frye (L-521), on the right following the awards ceremony

There were several token giveaways to those in attendance. All members in attendance received a certificate of attendance for the meeting that was mailed with this newsletter. Following the awards and giveaways there was a special presentation on the Washington S2 and S3 plate varieties that you have seen elsewhere in the newsletter.

We had closing remarks and launched into a wonderful show and tell session and even managed to get a few trades worked out. The meeting was quite a success, it was scheduled from 3pm to 5pm but there were still several of us talking until well after 6pm. I really enjoyed meeting everyone and I hope we can do this again in the very near future.



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel (A huge thank you to Jerry for his support of the ATTS). Limit one per active member, the token requests will be honored in the order they are received via postal mail only. The tokens will be given out until they are all gone or until no additional requests are received.

- **What we have available:** Each member is entitled to request ONE (1) Miscellaneous O22 token, these are uncirculated. We do not have enough for EVERY member to get one, so please let those who don't already have one get the chance. We also have Missouri O19A or O19B, there are much fewer of these so you will only be allowed to choose either A or B, but NOT both. Please be sure to request the sub-variety or the Editor will make the choice for you.
- **How to get them:** Print your name, membership number, and the token requested on your correspondence. Include a self addressed stamped envelope for the return of the tokens. Requests made without a self addressed stamped envelope will not be honored. Mail all requests to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com

Herrin Sales Tax Token Article Wanted from ATTS Newsletter #70. Please send to Leo Schiltz (R-574) Crestview Lane, Dyer, IN 46311

Collector needs the following Illinois provisionals; L3 Astoria, L19 Casey, L36 DePue, L38 El Paso, L52 Ladd, L56 Livingston, L85 Redbud, L104 Witt and L106 Wyoming. Larry Warner (R-203) 777 E. Harrison, 2nd Floor, Brownsville, TX 78520 larry@larrywarner.com

Will Trade strictly uncirculated TX R4 Franklin Spears for your R1 Jim Barlow or R2 Jake Johnson, or M1 Bill Brigham or M2 Dean Johnston or M3 Charlotte Keats. Larry Warner (R-203) 777 E. Harrison, 2nd Floor, Brownsville, TX 78520 larry@larrywarner.com

Collector needs IL Metal Provisionals to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba). Also need most IL paper issues, indicate condition and asking price. Dan Thannen, 309 Kenyon Drive, Springfield, IL 62704 or e-mail donthannen@aol.com

Collector seeks many OH pairs to trade for or buy. Please contact me and I will be happy to send my want list. John Ostendorf, 108 Myrtle Ave., Waxahachie, TX 75165 or e-mail johnoste@hpnc.com

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

Louisville, KY L3 & L4 pair AU/UNC \$5.00 per pair and **Grand Rapids Michigan L1A, L1B & L1C** set UNC \$6.00 per set of three. Send to Robert Frye, P.O. Box 14514, Lenexa, KS 66285 or e-mail bob@taxtoken.org

Sales Tax Tokens Online: I would like to remind everyone that I still have thousands of sales tax tokens available on my website: www.geocities.com/whistlestopstudio check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisional and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com



FINANCIAL REPORT

March 1, 2005 - May 31, 2005

Balance 3/1/05	\$ 670.96	Income (4/1-4/30)	
		Dues & Donations	153.00
Expenses (3/1-3/31)		Balance 4/30/05	\$ 656.31
Postage & copies	11.09		
Newsletter	227.05		
Income (3/1-3/31)		Expenses (5/1-5/31)	
Dues & Donations	74.00	Postage & copies	1.71
Balance 3/31/05	\$ 506.82	Income (5/1-5/31)	
		Dues & Donations	18.00
Expenses (4/1-4/30)		Balance 5/31/05	\$ 672.60
Postage	3.51		

The balance for May does not cover the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape to cover expenses for the rest of the year.

DONATIONS: Donations this year are \$203.00. Thanks to Albert Albright, Michel Choquette, Roy Eggert, Daniel Lillard, Jeff Quinn and Frank White for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT

March 1, 2004 — May 31, 2005

NEW MEMBERS: Theodore "Kim" Greeman, John Schott, Harold Skelton, Frank White

REINSTATEMENTS: Loran Frazier

DROPS: Terry Brewer, Raybon Gilbert, Billy Gribble, Bill Keim, Dennis Morse, Mike Patton, Sam Payne, Dave Piatt, James Rock, John Sutor, Edward Tupper, James Ward

MEMBERSHIP (May 31) 121

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Robert Frye, *Editor*, P. O. Box 14514
Lenexa, KS 66285-0514

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained

in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$8 (U.S. addresses only), \$9 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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E-NEWSLETTER INFO

If you wish to be added to the e-newsletter list just send an e-mail to any of the club officers listed above and you will be added. Once we receive your e-mail address you will **NOT** receive another printed copy via standard mail. Remember this helps the club to defray some of the costs of postage and reproduction. This will also give you the newsletter faster and in **COLOR**.

MISSING MEMBER

Tim White (L-392) Last Known Address Rocky Face, Georgia.

WASHINGTON S-2 (Plate Numbers)

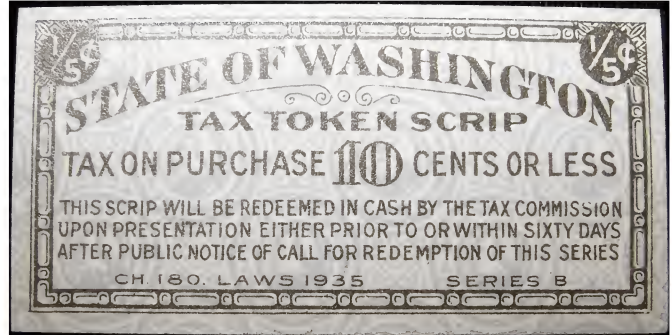
**PLATE 1-A****PLATE 1-B**

PLATE 2-A

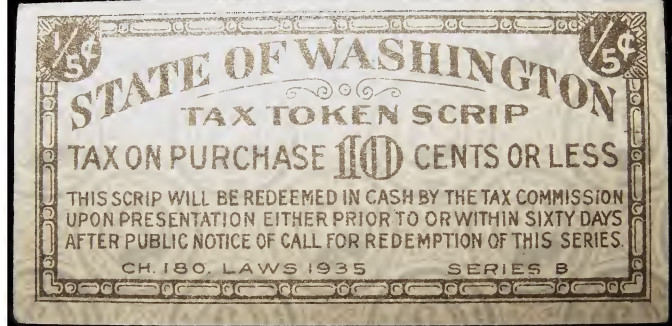
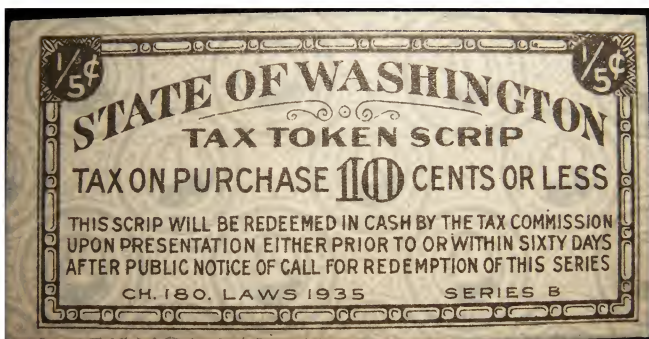
**PLATE 2-B**

PLATE 3-A

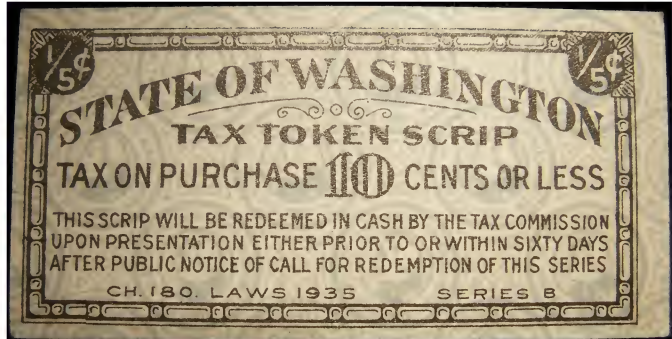


PLATE 3-B

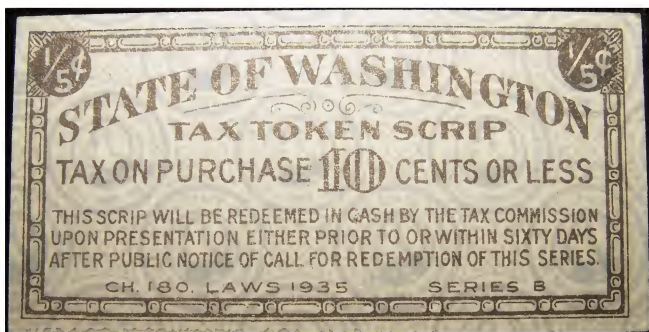


PLATE 4-A

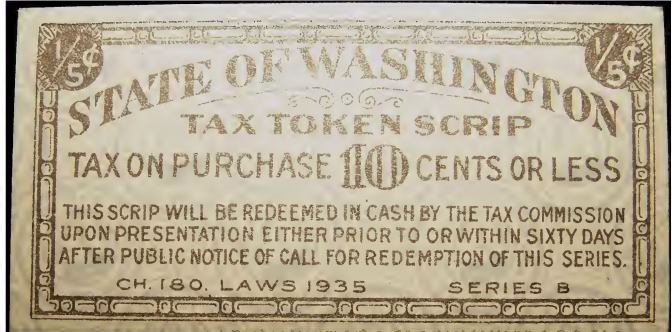


PLATE 4-B

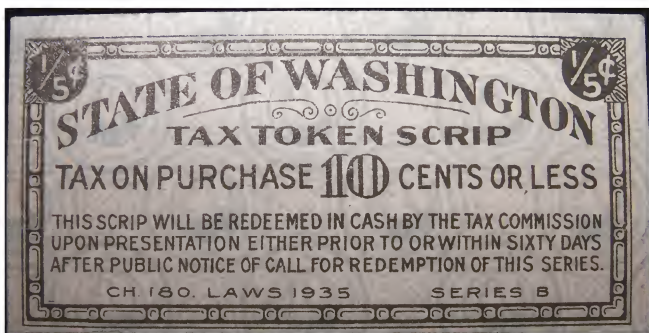


PLATE 5-A

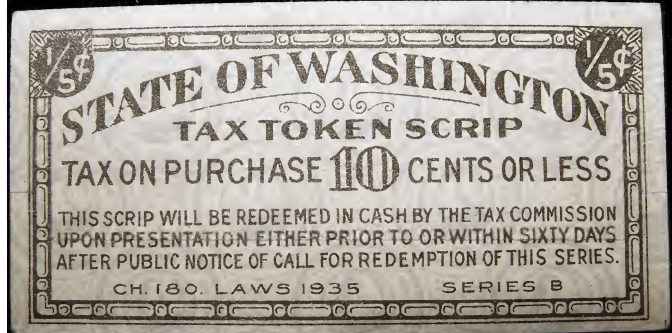


PLATE 5-B



ATTS NEWSLETTER

July - Sept 2005

Volume 35, Issue 3

#130

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EDITORIAL COMMENTS

It has always amazed me how much capacity we have as human beings to learn new subjects and constantly absorb new facts. I doubt that anyone could admit that they ever stop learning at any point in their lives. I have embarked on several new projects and have not been this excited in quite a long time. Doing research from the ground up is always the hardest but in some ways it is also the most rewarding. There is nothing quite like the “ah-ha” moment when you stumble across the key to unlocking the mystery of the research. Probably the most enjoyable part about collecting and researching sales tax tokens is the fact that the history is new enough to find many records, but old enough to be somewhat difficult to connect the records together and allow the story to make sense. Of course any good research requires the writer to find enough information to bolster a hypothesis with facts and independent findings of others.

I continue my research on U.S. sales tax in the early 20th Century for future publication. It is my hope that it will enlighten and fill in some gaps in the early national sales tax exploits from World War I to 1933. If anyone has information they would like to share on national sales tax research from 1918 to 1933 I would gladly appreciate additional materials for research. Much of the information I am looking for involves Senator Reed Smoot from Utah and the tax reform acts of 1918 and 1921. I have had the most difficulty locating congressional records from the senate sub-committee's of the time, since most of the original motions never made it out of committee. Unfortunately much of the research is very boring and turning the research into something that will read any better than your monotone high school economics teacher will be difficult at best. If you think you might have some information or know a place to obtain these items please write to the editor or send copies and I will reimburse for any costs incurred.

I am very happy to announce that Monte Dean is getting along much better since our last newsletter. Our online presence at Yahoo groups has picked up pace dramatically in the last few months due in large part to the efforts of Monte, the site moderator. He asked me to include a note about the Yahoo site, so I decided to include an edited version of it in my editorial:

It is the fourth anniversary of our site dedicated to sales tax tokens.

Our membership is presently at 122 interested people. With this posting we have put up 1276 messages in those 4 years. For those of you who may think this is nothing special, I can assure you that it is. In comparison to many other sites on the Yahoo groups, that is simply not true.

If you take a look at other small exonomia groups you will see that the people who collect wooden nickels have a site, but practically no message exchanges at all. The transportation token collectors have a site, but it is the next to dead. Even the Revenue site, which boasts many more members (260) does not surpass us in the number of emails we post. This is in large part because of the 10 or so nutty members on here, like myself, who love to share and read new information about our hobby.

But the bottom line is that we should NOT consider ourselves "bottom feeders". We have a far greater percentage of very serious collectors than in most other exonomia circles. So we do have that to be proud of. Thank you all, each and every one, for making this a site I dearly love. Any morning I wake up and see a posting to this site is always a joy.
Monte

It is my hope that in the very near future we will begin to offer a regular column on new finds compiled by Monte with the help of many other members from the society. In addition to his moderation of the Yahoo website Monte is working on a new compendium of sales tax token information as published by the ATTS. He is a self-proclaimed "compiler" and has the assistance of well over a dozen other members of the ATTS. I was very pleasantly surprised to be asked to contribute as well.

I am excited at the rejuvenation within our society. Our membership numbers are near the highest that they have been since the inception of the organization back in 1971. Along with the re-established library and some exciting publications coming soon the society is really moving forward. There were several requests for materials from the library in the first issue of the library list and it appears that the library will aid many in their research and education pursuits. I also received several donations for a benefit auction for the society in the first quarter of 2006. The benefit mail bid auction will be included in the next newsletter (#131) to be issued in early January 2006. I am sorry to say that this newsletter suffered a delay as the last one did too. However even with the delays I hope that all of the members will find the format and information contained within the newsletter fun to read and educational.

Along with the rejuvenation comes a cost. The cost of producing our newsletters has increased due to the increased size and supplements included in the mailings. The cost of postage has also increased several times since the last time that dues were raised; we also expect another postal increase in the coming year. The electronic e-mail newsletter was a good idea at the onset but since I have increased the number of photos in the newsletter and the file size has increased to such a point that it is not capable of being received by many e-mail accounts or servers. So the electronic newsletter has essentially been abandoned at this time until I can come up with a way to reduce file size without compressing the images and losing quality. So please stay tuned on that one.

That brings me to my point. The membership dues have been increased by a unanimous vote of the ATTS board. The rate has been increased to \$10 per year for U.S. and Canadian subscribers and a base rate of \$10 plus postal costs for all other countries effective with the 2006 dues year. It is the hope of the board that this rate will stay the same for many years to come. This society still has some of the lowest dues in the numismatic community. The vote to increase lifetime dues accordingly was defeated; hence the lifetime dues have NOT increased, so this is a great time to upgrade to a life membership if you have been thinking about it. Our President will also touch on the subject of our membership dues increase in his letter to the membership later in this issue.

I was disappointed to not receive any new articles since the last newsletter and wish to reiterate by challenge to each member to write an article for the newsletter. It doesn't have to be fancy, or for that fact very long. It can be about your first experience with sales tax tokens, a research paper or even a story from the gentleman down the street about using sales tax tokens as a child. New finds can be sent to the editor, either with or without a written article. I will publish them all and continue to grow this newsletter into a true group effort.

Sincerely,

Robert W. Frye, editor (L-521)



TAXES, TAXES EVERYWHERE

By Robert W. Frye L-521

I received this listing of taxes via e-mail some time ago, I wonder if they missed any. By the way what ever happened to no double taxation? None of these taxes existed 100 years ago and our nation was prosperous and had no national debt... What happened?

911 Surcharge Tax	Personal Property Tax
Ambulance District Tax	Real Estate Tax
Accounts Receivable Tax	Septic Permit Tax
Building Permit Tax	Service Charge Taxes
Capital Gains Tax (Short Term)	Social Security Tax
Capital Gains Tax (Long Term)	Road Usage Taxes (Truckers)
CDL license Tax	Recreational Vehicle Tax
Cigarette Tax	Road Toll Taxes
Corporate Income Tax	School Tax
Court Fines (indirect taxes)	State Income Tax
County Sales Tax	State Sales Tax
Dog License Tax	State Unemployment Tax (SUTA)
Federal Excise Tax	Telephone federal universal service fee tax
Federal Income Tax	Telephone federal surcharge tax
Federal Unemployment Tax (FUTA)	Telephone Regulatory Cost Recovery tax
Fishing License Tax	Telephone state surcharge tax
Fire District Tax	Telephone local surcharge tax
Food License Tax	Telephone recurring & non-recurring charges tax
Fuel permit tax	Telephone state and local tax
Gasoline Tax (42 cents per gallon)	Telephone usage charge tax
Hunting License Tax	Toll Bridge Taxes
Inheritance Tax	Toll Tunnel Taxes
Inventory tax	Traffic Fines (indirect taxation)
IRS Penalties (tax on tax)	Trailer Registration Tax
Liquor Tax	Utility Taxes
Local Income Tax	Vehicle License Registration Tax
Local Sales Tax	Watercraft Registration Tax
Luxury Taxes	Well Permit Tax
Marriage License Tax	Workers Compensation Tax
Medicare Tax	

NEWSPAPER CLIPPINGS

'Milk Bottle Cap' Tokens in Missouri

KANSAS CITY, Mo., Aug. 19.—(UP)—Completion of the 15,000,000 "milk bottle cap" tokens with which Missourians will pay their retail sales tax is expected by Wednesday night, officials said today.

Two stamping machines are being worked day and night at the National Manufacturing company plant here cutting the colored discs from strips of cardboard. They are then placed in cardboard tubes ready for shipment.

Work on the tokens began late Saturday following an order from the state auditor's office in Jefferson City.

Taken from Nevada State Journal, Reno, NV, Tuesday August 20, 1935

LETTER FROM THE PRESIDENT

Dear fellow sales tax token collectors,

These are exciting times in the world of sales tax token collecting. The activity at the sales tax token group page has been incredible! If you haven't checked it out, the link is at the bottom of this letter. All the posts are archived and you can find some very thoughtful discussion and debate on a wide variety of STT issues. Thanks to everyone who has participated.

A new STT book is in the works. Monte Dean has spearheaded the effort. I believe he prefers the title "compiler" rather than "author" as he has assembled quite the staff of STT collectors to aid in the effort. More to come as work progresses.

Now on to ATTS business. As you have probably noticed, the newsletter has grown dramatically in recent issues. Of course a larger newsletter is a more expensive newsletter to mail. After much discussion, the Board has unanimously approved an increase in our dues to \$10 annually. This is the first increase in many years, despite numerous postal service rate increases. Donations from many of our generous members have served to delay increasing dues until now; however, the time has come for a modest increase that will get our revenue more in line with our expenses.

The board feels that this is a reasonable increase and we all want to ensure a quality, timely newsletter is provided to our members. I volunteered to serve as the "point man" for anyone who disagrees with this action, so contact me if you have any comments or concerns about this action.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best, John

NEWSPAPER CLIPPINGS



Taken from Nebraska State Journal, Thursday May 6, 1943

EXAMINATION OF OREGON ANTI-SALES TAX PIN BACKS

By Monte C. Dean (R-384) and John Ostendorf (R-518)

After a careful examination of the information provided on pages 279 to 281 of *United States Tax Tokens and Stamps: A History and Catalog* by Merlin K. Malehorn and Tim Davenport, as well as the Catalog Supplement Sheet No. 72 - Correction and New Entry - Oregon 03/14/00 produced by the American Tax Token Society, the authors would like to introduce a number of corrections, varieties of known types, as well as new types of Oregon Anti Sales Tax pin backs.

Rather than simply listing corrections and additions, and due to the quantity of changes, we felt it more appropriate to relist this entire section. Catalog numbers are illustrated, where possible, on the attached plate, with the original catalogue number maintained. As many of the varieties are based on the Union Bugs found on these pin backs, a separate page showing all of the known Union Bugs for each type and variety is also provided.

R1 37.5 MM, Black Print on White Celluloid.

OBV: NO / SALES TAX <second line appears on boot in door> //,
EDGE: NO SALES TAX LEAGUE, 2515 10th Ave., Milwaukee, Oregon
<**Union Bug #1**> //,
REV: <Flat Blank Silver reverse, straight pin> //.

1968 - 1969. Unknown Manufacturer. Unknown Quantity Minted.

Common

This would be considered the most common of all of the Oregon Anti Sales Tax issues, and can usually be found in very nice condition in the range of \$3 - \$6 each. There are no known varieties of this type. Jerry Schimmel discovered a large hoard of these as was reported in the *ATTS Newsletter* Issue #6 of January-February, 1972. Most early collectors obtained an example from that hoard. This is the only Oregon piece that was listed in *Chits, Chiselers, and Funny Money* by Michael G. Pfefferkorn and Jerry F. Schimmel.

R2A 36 MM, Red Print on White Celluloid. Lettering is reverse White on red background of a stop sign shaped octagon.

OBV: STOP / SALES / TAX //,
EDGE: <In Red Print - **Union Bug #2**> PAID FOR BY COST, 438
NORTHWOOD RD., NORTH BEND, ORE. 97459 //,
REV: <Flat Blank Silver reverse, straight pin> //.

1982. Unknown Manufacturer. Unknown Quantity Minted

Scarce

A horizontal measurement of the edge lettering is 32 MM, and is in much smaller print than that found on R2B. Additionally, a comma is found after COST on the edge inscription.

The easiest of the three varieties to locate. Easy to find in nice condition. Generally sells in the \$6 - \$8 range, although higher prices have been paid. First reported in the *ATTS Newsletter* #42, April- June, 1983 by Tim Davenport. Although the R2 has been reported as a type as above, it has never been listed with varieties.

R2B A completely different **Union Bug #3** found on edge. The union bug is found at the end of the edge inscription instead of at the beginning. Additionally, if the edge inscription is measured horizontally it is 35 MM. instead of the 32 MM. found on R2A and is in much larger script than that found on the R2A, and there is a period after COST instead of a comma. **Scarce**

Only slightly more difficult to find than the R2A, and sells in the same price range. This is the first report of this variety.

R2C 37 MM instead of 36 MM. While R2A and R2B have a slightly convex shape to the top of the button, the R2C is much flatter on top. This may be difficult to distinguish without a side by side comparison. THE EDGE has **Union Bug #4** - and NO edge lettering. An additional indicator of this variety is by measuring the width of the stop sign. On this variety it is 32.5 MM across, while on the R2A and R2B it is only 31 MM across. **Very Scarce**

This variety is more difficult to find, but as few people have noticed this difference there has been no increases in price for this tougher issue. This is the first report of this variety.

R3 37.3 MM, White Print on Red Celluloid.

OBV: STOP / SALES / TAX <**Union Bug #4**> //,
EDGE: <Blank> //,
REV: <Concave Blank Silver reverse, clasp type pin> //.

1982. Unknown manufacturer. Unknown Quantity Minted.

Very Rare

Careful comparisons of the lettering found on this type to those of the above type indicates that the exact same lettering was used on this, as was used on the R2A and R2B. However, the addition of the large union bug on the front would probably mean that a new screen was used to produce this lithograph. This is one of the rarest of the Oregon pin backs, and is very seldom seen. The two sales that have been recorded on this type were at \$62 and \$48. Keep in mind that a single hoard of a dozen of these would significantly depress that price. Unless new discoveries of these are made, however, it is unlikely that most collectors will see any of these available as those known are all housed in long term collections. This type was first reported by Tim Davenport in the *ATTS Newsletter* #51 Oct.-Dec. 1985. Unfortunately Tim did not have an actual example on hand, and the information that was reported was second hand. This information was carried forward into *United States Sales Tax Tokens and Stamps: A History and Catalog* by Merlin Malehorn and Tim Davenport (M&D) when it was printed in 1993. A correction to the information in the M&D was made in the *Catalogue Supplement Sheet #72* of 03/14/00 as was prompted in the report by John Ostendorf in the *ATTS Newsletter* #108, Jan.-Mar. 2000.

R4 58.5 MM, Red Print on White Metal.

OBV: STOP / SALES / TAX <Inside Stop sign shaped Octagon with additional thin red line around this octagon> / <**Union Bug #5**> / YOUNG
DEMOCRATS OF OREGON 370-8200 //,
EDGE: <Blank> //,
REV: <Concave Blank Silver reverse, clasp type pin> //.

1985. Unknown manufacturer. Unknown Quantity Minted.

Very Scarce

Perhaps because of their larger size and the considerable areas of white background these are somewhat more difficult to find in Mint or Near Mint condition. They are relatively available if you have the patience to wait and will accept a less than perfect example. These seem to sell in the \$12 - \$15 range very consistently when they

become available. There are no known varieties of this type. First reported by Tim Davenport in the *ATTS Newsletter* #51, Oct.-Dec. 1985.

R5A 64 MM, White Print on Red Metal.

OBV: WE LOVE <Heart shaped outline> OREGON'S / NO / SALES / TAX /
<Union Bug #6> //,

EDGE: <Blank> //,

REV: <Concave Blank Silver reverse, clasp type pin> //.

1985. Unknown manufacturer. Unknown Quantity Minted.

Very Scarce

This was the variety that was reported and pictured in the M&D, so it is given the variety designation of 5A. This type was first reported by Tim Davenport in the *ATTS Newsletter* #51, Oct.-Dec. 1985, although this is the first report of any varieties for this type. Please note that although there are three known varieties both the R6 and R7 might be confused with this type if only a casual glance is given. The differences are listed below in detail, but it should be noted that there are a total of 5 pin backs that look "similar". This is the first report of any varieties.

R5B Exactly the same as R5A except with Union Bug #3.

Scarce

This is the easiest of the three varieties to locate. Generally found in very nice condition, even though it is of a larger diameter. Usually available at or near the \$10 price. This is the first report of a variety for this type.

R5C Exactly the same as R5A except:

EDGE: BOAST OREGON, 503-771-6641 // and; has Union Bug #7

Very Scarce

The toughest of the three varieties we have located. Usually these are overlooked as most collectors were not aware of the different varieties, and most assumed that by having one they had them all. It is likely that this variety will become a bit more desirable, and perhaps command a small premium, as it is more difficult to obtain. This is the first report of a variety for this type.

R6 55.5 MM, White Print on Red Metal.

OBV: WE LOVE <Heart shaped outline> OREGON'S / NO / SALES / TAX /
<Union Bug #8> //,

EDGE: <Blank> //,

REV: <Concave Blank Silver reverse, clasp type pin> //.

1985. Unknown manufacturer. Unknown Quantity Minted.

Very Rare

At first glance most collectors would probably place this as another variety of R5. However, not only does the diameter differ considerably, but the lettering is altogether different as well. Note that the lettering on this type is significantly thinner than that found on any of the R5 varieties.

Although the author's have only located two examples thus far, it is assumed that some collector's may have this pin back as an R5 type, and have thus lowered the rarity rating accordingly. It is considerably more difficult to find than any of the R5 varieties. No sales records are available, so this one is still hard to place a value on. We would guess that \$20 - \$25 is a fair price at this time. This is the first report of this Type.

R7 55.5 MM, White Print on Red Metal.

OBV: WE LOVE <Solid Heart> OREGON'S / NO / SALES / TAX /
<**Union Bug #9**> //,
EDGE: <Blank> //,
REV: <Concave Blank Silver reverse, clasp type pin> //.

1985. Unknown manufacturer. Unknown Quantity Minted.

Presently Unique

As was noted above on the R6, this might first be mistaken for a variety of R5, however, the dimensions are considerably different, and the print type is also different from any other pin back. The lettering on this type has serifs throughout. Additionally this is the only example with a solid heart instead of a heart outline.

This item was discovered on eBay and closed at \$58.07 on 5 October 05 with the author, Monte C. Dean as the winning bidder. To date this is the only example discovered and the seller claims not to have any more available for sale. This is the first report for this type.

R8 36 MM, White Print on Black Metal.

OBV: NO ! / SALES / TAX / Oregon Council for / New Politics //,
EDGE: <Each of the following divisions are in black print on a white rectangle on a black background>: * E. HORN PHILA. PA. 19126* <**Union Bug #10**> *BOX 1016* PORTLAND 97207 //,
REV: <Blank silver reverse, straight pin> //.

1985. Unknown manufacturer. Unknown Quantity Minted

Extremely Rare

Another recently discovered type, with only two known to date, and again, from a single source that has no other examples available. In both cases the selling price exceeded \$50, and the authors considered this to be a fair price. Since no other examples have yet surfaced since the initial discovery, it is doubtful many more of these are out there. This type was first reported by the author, John Ostendorf, in the *ATTS Newsletter* #108, Jan.-Mar. 2000.

R9 31.5 MM, White Print on Pinkish-Red Metal.

OBV: NO / SALES / TAX / <**Union Bug #1**> //,
EDGE: <Union Bug on OBV. slightly overlaps edge> //,
REV: <**Union Bug #10** embossed on silver metal, straight pin > //.

1985. Unknown manufacturer. Unknown Quantity Minted

Extremely Rare

Only recently discovered, and only two known to date. These two known examples sold at \$45 and \$55, and unless more are found this can probably be considered an excellent price. Both came from a single source, which is now exhausted of more examples, and both were in mint condition. This is the first report for this type.

R10 58.8 MM, White and Red Print on Black Metal.

OBV: SALES TAX / <Picture of cash register with Omega sign in red
superimposed over this picture> / BUSTERS //

EDGE: <Blank> //

REV: <Blank concave silver reverse, clasp type pin> //

1985. Unknown manufacturer. Unknown Quantity Minted

Extremely Rare

There are only two known examples which originated from the same source as the above three types, and that source reliably claims to have no further examples. Although this type does not indicate Oregon as the place of issue, it is likely given the source of purchase that these are indeed for Oregon. Also as with the previous two types, the estimate of value is hard to establish unless more of them become available. The author (M. Dean) paid \$65 for this, and again, considered this to be a decent price. This is the first report for this type.

R11 78.5 MM, White and Red Print on Black Metal.

OBV: SALES TAX / <Picture of cash register with Omega sign in red
superimposed over this picture> / BUSTERS //

EDGE: <Blank> //

REV: <Blank concave silver reverse, clasp type pin> //

1985. Unknown manufacturer. Unknown Quantity Minted

Presently Unique

This type is exactly the same as the type R10, except that it is considerably larger. The author (J. Ostendorf) paid over \$60 for the one known example, and unless more are discovered, this must be considered a very good value. As has been true for every example of all of the types R7 to R11 the one known example of this pin back came from a single source. This is the first report for this type.

Qualifications of this Information

The authors wish to emphasize that all of their own examples of the rarest of these pin backs, R3, R7, R8, R9, R10 and R11 all came from a single source. Our justification in identifying the R9 as being from Oregon should be fairly obvious as it both relates directly to known Oregon issues, and shares a common union bug with other issues known to be from Oregon. The basis for including the types R10 and R11 as being from Oregon, however, relies completely on the source of their acquisition, rather than from any statement or indication on the pin backs themselves.

Likewise, we wish to underscore that the date of 1985 that has been listed for types R7, R8, R9, R10 and R11 are our best guesses only. At this time we do not have any substantiating evidence that indicates when these pin backs might have been issued, and have thus used the date of the last verified issues for Oregon. It is possible that these may have been issued for a later battle over sales taxes in Oregon, but until such time as evidence for that verification can be found the date of 1985 seems appropriate.

Because of the minor difficulty in measuring pin back buttons because of the angle of the rounded edge it may not be uncommon for you to have a diameter that differs by as much as a MM. from those dimensions that are listed. If you have something that is very close to the listed diameter's but your measurement is slightly different, it is more likely due to the minor differences in the actual measuring of the pin backs edges rather than an indication of a new variety or sub-variety. The author, Monte, used the method of inserting the pin back between the loosened teeth of the Caliper and letting the teeth widen to their maximum width while still maintaining contact on both sides. It may be possible that slight deviations can occur, although the listed dimensions were done with as much precision as possible.

The author's have opted NOT to include the common R1 to R10 scale for these pin backs as it leads to the belief that the rarity listing is much more precise than we can reliability qualify. Instead, we have used the more variable verbal descriptions for rarity, which may not indicate such a precise division of known examples. Although the R1 to R10 system may work well for collectibles with a longer established collecting history, such as Civil War tokens, we believe it is too precise a determination on newer collectibles which have not been explored in nearly as much depth.

For those of you who wish to use the R1 to R10 system in comparison, a conversion of the verbal descriptions is here provided.

R10	Presently Unique	R5	Very Scarce
R9	Extremely Rare	R4	Scarce
R8	Very Rare	R3	Common
R7	Rare	R2	Very Common
R6	Extremely Scarce	R1	Extremely Common

OREGON TYPE PIN BACKS



UNION LABELS LOCATED ON OREGON PINBACKS



Union Bug #1 on Edge of R1



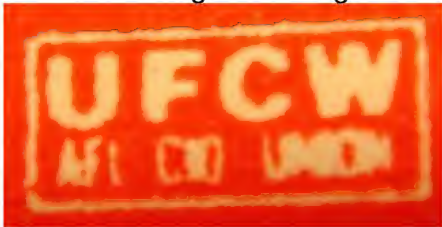
Union Bug #1 on Bottom Front/Edge of R9



Union Bug #2 on Edge of R2A



Union Bug #3 on Edge of R2B



Union Bug #3 on Front of R5B



Union Bug #4 on Edge of R2C



Union Bug #4 on Front of R3



Union Bug #5 on Front of R4



Union Bug #6 on Front of R5A



Union Bug #7 on Front of R5C



Union Bug #8 on Front of R6



Union Bug #9 on Front of R7



Union Bug #10 on Edge of R8



Union Bug #10 on Back of R9

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 (rharnish@lhup.edu)



Sales tax token sales have slowed somewhat since the last report. I did not print out many of the biweekly eBay listings and my memory tells me nothing of great rarity was sold for much of the period.



Perhaps of greatest interest was the recent sale of an unlisted Morgantown West Virginia paper token (pictured above). This described as similar to the Clarksburg, WV private issue, L20 in the catalog. Twelve bids were recorded with the winner bidding \$129.50 with a September 22 end date.

Another Rushville, Illinois Retail Merchants token sold September 23rd. for \$23.49. This price was considerably lower than the two reported sold in the last report. Scarce tax tokens seem to have a relatively thin market.

A Rossville, IL, Catalog L89, Rarity 5 sold September 25 for \$16.49 and received 7 bids.

A lot of 200+ Washington Sales tax tokens sold for \$8.31 with 5 bids on September 17th. A similar lot described as a "state tax tokens mixed lot of 32 all nice sell cheap" brought \$8.10 with 6 bids.

A Monmouth, IL, L65, Rarity 5 token brought \$7.10 with 3 bids.

A snakeskin purse made of Missouri sales tax tokens, red and green failed to attract a bid at the \$5 opener. Postage was \$4 and may have been a deterrent for a prospective bidder.

A very large number of common tokens and groupings of common tokens failed to attract any bids. The prices above continue to suggest a strong demand for the higher rarity tax tokens with demand rapidly diminishing for lower rarity pieces.

OHIO SALES TAX STAMP COLLECTION TIN

Online Discussion By Jim Calvert (R-533), Monte Dean (R-384), James Bird (R-539), Lawrence LeBel (R-598) and Loran Frazier (R-550) September 2005 online discussion



SIDE VIEW OF TIN

If the vendor knew that customer's expected their receipts it was much more difficult for them to make a tax collection and keep the tax, or to make the sale a non-tax sale. This system did work very well, as the majority of the population did expect their receipts back. Richard Johnson went into some detail on how this program worked, and he may make a comment to validate some of what I am giving you, which is only from memory, not from any particular source in front of me. As to the particulars of the group you have asked about, I am afraid I know nothing of them. It is most likely that a little Google digging would help in that respect.

Monte

A great find and a historical item for Ohio sales tax history. I forgot about these & other similar containers. Many stores had containers on the counter near the register; a lot of them were made from gallon container with simple signs written on it front for their favorite group. Some were also open top gallon glass jars with pasted signs on them. The state allowed for Schools & non-profit groups to cash in the used receipts. In school we counted them & put them in bundles of 100, per denomination. They received 3 cents on the dollar at first, then later they only gave 2 cents on the dollar. I have still one of the original submission sheets with all the instruction how to do it. I have a few church collection envelopes, the same size as their regular collection envelopes. Marked for sales tax stamps to be dropped in the collection basket.

Came across a tin for the collection of Ohio sales tax stamps and have never seen one before. This tin measures 5 $\frac{3}{4}$ inches in diameter. And 6 $\frac{3}{4}$ inches tall. It was produced for the Humanitarian Project by The Ohio State Grotto Association. The map on the back has numerous towns identified with both English and Viking names. My questions are was there some sort of rebate program set up for non-profit groups and who was this group?

Jim Calvert

Hi Jim, and all, Yes, it was very common for groups, especially those related to a specific church backed organization, to collect the Ohio customer receipts and turn them in for the money that the state gave back to them for that purpose. It was Ohio's contention that if the consumer receipts had some value and could be donated to a group then it was much more likely that consumers would ask for, or demand, their receipts and therefore keep vendor's who might think of "cheating" the system to make sure they did indeed give out those receipts.

I know of one case that a high schooler (17 years old) collected them and sent them in himself. They must not of took the time to check out who he was. A friend of mine still relates his first job was to sweep up the stamps ever afternoon, the people did not want them & thru them on the floor. It was hard to see any bare spot of the floor. It became dangerous to walk. Outside of the department stores the same thing hard to see any of the cement. Only here there was little old ladies picking them up & putting them in their shopping bags. The grotto was big in the forties. I believe it was part of Antioch will check this out to be sure. More later.

James

This is exactly the kind of first had knowledge that really relates directly to the history of these stamps. I really appreciate your input, and have copied that last message that you sent to be sure and remember your comments.

Monte

Oops. I gave out some information I no longer believe is true about the collection tin. I stated that the back has a map with the towns spelled both in English and Viking. The spelling is probably not Viking but I still do not know what language it is. After James and Monte both gave me great information and research leads I have discovered that the parent origination of this group is The Mystic Order of Veiled Prophets of the Enchanted Realm. This group is made up of Master Masons but claims no other connection with Masonry. Sorry for the misinformation but it shows the importance of an organization like ours.

Jim



FRONT VIEW OF TIN

The 'Mystic Order of Veiled Prophets of the Enchanted Realm' is the full name of a Masonic group commonly called the 'Grotto'. I don't want to belittle it, but I get the feeling that it's more of a social club than most Masonic bodies; however, they do have a philanthropic side, as well. The organization isn't permitted in all 50 states, where as other Masonic bodies usually are (I'm in Colorado, and our jurisdiction doesn't permit the Grotto, for some reason). Interesting find!

Loran

East Denver Lodge #160 AF&AM

While there may be mirth for members of the grotto i.e. to lift up their hearts with cheerfulness rather than being world weary...

The GROTTTO as a great fraternal Order, with an even greater charitable program which has earned the cognomen of "The World's Greatest Philanthropy" is certainly a GROTTTO on the forward march. The organization, which started as a fun Order in 1892 and founded its humanitarian project in June 1949, is now on its way to bigger and better things. The GROTTTO has proven that it has the power to survive and the spirit to grow.



BACK VIEW OF TIN

At its Supreme Council Annual Session in June 1949 held in Long Beach, California, the Supreme Council adopted as its national objective the cause of Cerebral Palsy and, as of this day, has supported the research for this dread disease.

In adopting the Cerebral Palsy Program, the Supreme Council, Mystic Order of Veiled Prophets of the Enchanted Realm, has taken its place among organizations with worthwhile objectives, justifying their existence.

A GREAT CAUSE: DENTAL CARE FOR THE HANDICAPPED Dental care for the handicapped children is the answer to a long-standing medical need. By virtue of their handicaps many children cannot receive traditional dental service because they are unable to sit for long periods of time.

The new program by the Grottoes of The World to furnish direct and immediate dental service to Cerebral Palsied and handicapped children is recognized throughout the Realm as a much-needed service to humanity.

This Dentistry for the Handicapped Program was adopted in 1970 by the GROTTUES as its second humanitarian project. Helping the physically handicapped children in need of dental care is a great challenge the Grottoes of The World has accepted. Our membership has diligently labored to provide the necessary funds toward improvement in the oral health status of these special children. For reasons beyond their control they are too often excluded from the mainstream of dental care.

The Grottoes of The World offer this service to the handicapped...those afflicted with Cerebral Palsy, Muscular Dystrophy and Mental Retardation. This service is rendered free of charge to any child who is 18 years of age or under, regardless of race, color or creed. The only prerequisite is that the child must be sponsored by a local Grotto.

The Grottoes of The World can and do render this service in any community where the dentist is capable of caring for the physically handicapped patient.

Lawrence

I actually can't believe that was as interesting as it was. When you first started talking about that group I thought it was a fantasy. You certainly proved me wrong. Excellent information

Monte

If you want to know more about this group go the web Antioch Dayton Ohio than click the Ohio Grotto Associations or type Ohio Grottoes.

<http://www.scgrotto.com/text%20documents/ohgrotto.html>

James



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel (A huge thank you to Jerry for his support of the ATTS). Requests will be honored in the order they are received via postal mail only. The tokens will be given out until they are all gone.

- **What we have available:** Each member is entitled to request one Miscellaneous O22 token, these are uncirculated. We also have Missouri O19A or O19B. Please be sure to request the sub-variety desired or the Editor will make the choice for you.
- **How to get them:** Print your name, membership number, and the token requested on your correspondence. Include a self addressed stamped envelope for the return of the tokens. Requests made without a self addressed stamped envelope will not be honored. Mail all requests to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com

Herrin Sales Tax Token Article Wanted from ATTS Newsletter #70. Please send to Leo Schiltz (R-574) Crestview Lane, Dyer, IN 46311

Collector needs the following Illinois provisionals; L3 Astoria, L19 Casey, L36 DePue, L38 El Paso, L52 Ladd, L56 Livingston, L85 Redbud, L104 Witt and L106 Wyoming. Larry Warner (R-203) 777 E. Harrison, 2nd Floor, Brownsville, TX 78520 larry@larrywarner.com

Will Trade strictly uncirculated TX R4 Franklin Spears for your R1 Jim Barlow or R2 Jake Johnson, or M1 Bill Brigham or M2 Dean Johnston or M3 Charlotte Keats. Larry Warner (R-203) 777 E. Harrison, 2nd Floor, Brownsville, TX 78520 larry@larrywarner.com

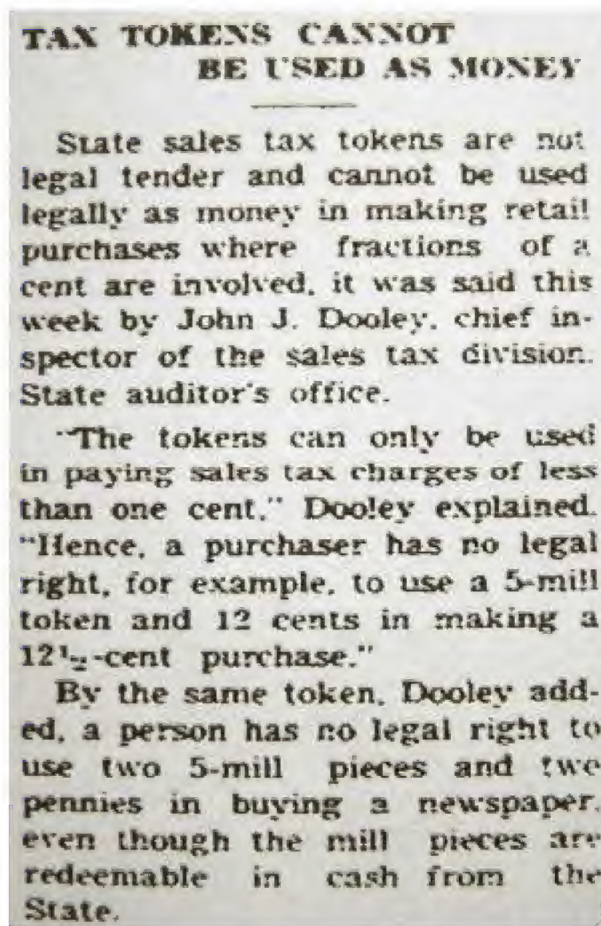
Collector needs IL Metal Provisionals to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba). Also need most IL paper issues, indicate condition and asking price. Dan Thannen, 309 Kenyon Drive, Springfield, IL 62704 or e-mail donthannen@aol.com

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

Sales Tax Tokens Online: I would like to remind everyone that I still have thousands of sales tax tokens available on my website: www.geocities.com/whistlestopstudio check it out. I also have a copy of my want-list posted at the same site. Tom Holifield

For Sale or Trade: Arrowheads for MS, LA and AL tax tokens and militaria. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail billywethridge@comcast.net for information or offers.

NEWSPAPER CLIPPINGS



Taken from *The Sikeston Herald*, Sikeston, MO, Thursday May 5, 1938



FINANCIAL REPORT

June 1, 2005 - August 31, 2005

Balance 6/1/05	\$ 672.60	Dues & Donations	0.00
Expenses (6/1-6/30)		Balance 7/31/05	\$ 667.66
Postage	1.85	Expenses (8/1-8/31)	
Income (6/1-6/30)		Postage	7.15
Dues & Donations	0.00	Newsletter	300.00
Balance 6/30/05	\$ 670.75	Income (8/1-8/31)	
Expenses (7/1-7/31)		Dues & Donations	34.00
Postage	3.09	Balance 8/31/05	\$ 394.51
Income (7/1-7/31)			

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape. I will probably have to take some funds out of the savings account next quarter.

DONATIONS: Donations this year are \$205.00. Thanks to Marsha Bonham for her donation. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation. (

ORGANIZATIONAL REPORT

June 1, 2005 — August 31, 2005

NEW MEMBERS: Marsha Bonham,
Lawrence LeBel, and Keith Pierce

MEMBERSHIP (August 31) 123

REINSTATEMENTS: L. Donald Koontz

DROPS: Charles Lipsky (deceased)

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained

in writing, however excerpts may be reprinted without permission. Articles reprinted from sources outside of the ATTS must have permission from the original source.

Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 (U.S. addresses only), \$10 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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MISSING MEMBER

Tim White (L-392) Last Known Address Rocky Face, Georgia.

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
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ATTS NEWSLETTER

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Special Supplements

2006 Membership Renewal Application (1 page)

EDITORIAL COMMENTS

Here we are again at the end of another year. It is very hard to believe but 2005 is just about in the history books. We have had a banner year for excitement, membership and involvement for the ATTS. To continue with big events for the ATTS, this issue is the largest single newsletter ever produced by the ATTS. This was done in order to take advantage of mailing prior to the new postal rate that takes effect on January 8, 2006 and just because we could. The size of the newsletter has been made possible with the help of many talented members. I look forward to continued membership participation in their newsletter. I also look forward to contributions of both new members and long time members who maybe have not contributed before. The 2006 year will bring new elections. Look for election information starting in issue #132 so you can nominate or be (self) nominated for one of the ATTS offices for the 2008-2011 term.

The second weekend of December I was married and spent a couple of days at a nearby bed and breakfast. We spend several days shopping small antique stores and quaint country stores in a very cozy town. During these few trips out I was remarking that there were very few sales tax tokens at the antique stores. In Missouri you can't walk around a corner in an antique store without finding sales tax tokens. Usually they are the "rare", "hard-to-find" and "collectible" plastic ones that sell for about \$3.00 each. Just as we were about to exit the store I found a small group of Missouri S1 and S3 milk cap tokens in a small baggie. I decided on a whim just to buy them since there were about 10 and for the bargain price of \$1.50 for all of them. I don't usually make purchases of common tokens as I have many duplicates in my collection, but I thought I would take a chance that I might find something worthwhile. Well, I wasn't disappointed, in fact it was quite a nice experience to stumble across an S1b in very fine condition, a bit soiled but not bent. Bargains are still out there to be had; my new wife even passed the litmus test for the crazy antics of a sales tax token collector.

You will find in the following pages that the new finds portion of the newsletter has been resurrected. We had accumulated information but had not yet figured out how to organize new finds into one place so everyone knows where to submit information on new discoveries. Monte Dean has agreed to coordinate and publish articles on new discoveries as he receives information on them. His information is contained on the last page of the newsletter with the other society information. Please send to him all of your new finds along with the date that you discovered it and any other information that you might feel important, but most important be sure to include your contact information so he can complete the article if he has any questions.

In the past year the library has been resurrected and I am happy to report that a number of members are taking advantage of that service. We will be issuing a new library list in an upcoming newsletter. I will wait until we have added sufficient volumes to the library to justify the cost of the mailing. Our membership numbers continue to be near the highest we have had in several years, to help bolster those numbers we continue to try and have our newsletter stories picked up by national publications. This past month in Coin World we had another article about the ATTS. I understand from Carl that we have added another member thanks to their continued coverage of our newsletter and society events.

The time has come again to renew annual memberships. If your mailing label has a "05" on the right upper corner it is time to renew. They are highlighted in orange, so please check your label. You will find a membership application included in the newsletter. If your membership is current please take the time to pass the application on to someone who might be interested in membership.

The Don Barsi auction (issue #130) was quite a success and thanks to everyone's efforts we have had a \$50 donation made to the ATTS!!!! Thanks Don. Here is some of the information that Don shared with us about the auction:

- 14 Bidders --- 11 were successful
- Only 4 lots did not sell.
- Please thank ATTS, Board, and members for a successful auction.
- Enclosed is a check for \$50. The auction brought in \$498.50, 10% to ATTS

I had several members write to me since the last issue and I wanted to share a couple of stories from those letters. Jeff McFarland (R-126) is an American History teacher in Decatur, Arkansas and would like me to share this with the membership.

"When I get to the period about the Great Depression I always bring in my collection of STT's and talk to the students about them. In each American History class I have a drawing and the lucky student receives an STT, usually an R-1 Oklahoma or Missouri plastic. I must admit, however, that since Arkansas did not have any STT's I have been unable to move anyone past the curious states got the interested state; but I will keep trying!"

This suggestion would be applicable to history teachers, economics teachers and/or any type of civics classroom setting. Almost all schools love to have guest speakers, so volunteer to do a speech for a local high school or Jr. High and who knows what the rewards might be.

Billy Ethridge (R-583): *"I remember the 1940's watching my mother use the Mississippi sales tax tokens on purchases at Kress, Newberry or Woolworth 5 and 10 stores. I thought the blue were just absolutely beautiful and still do. Back then a Coca-Cola could be had for 5 cents. Later I would use tax tokens on like purchases. As the years passed by I began to realize the importance of collecting them. I couldn't remember the fiber ones but I definitely remember the aluminum and cream plastic 1 mill and the brass mixture 2 mill and of course the blue 5 mill ones. I would occasionally find one at garage sales and was disappointed when I learned that the aluminum brass and plastic ones were fairly easy to buy on eBay. I have very few fiber and few blue ones. I was luck being able to buy mint aluminum 1 mill. Today I have tokens from several states and I do enjoy collecting them as they are one collectible that is still affordable."*

These stories are the reason that I collect sales tax tokens and the same reason that many of our members collect them as well. I hope that by re-printing these stories it will help to encourage us to keep the history and passion for collectible American alive and well.

Lastly, I had mentioned a mail bid sale for this issue of the newsletter, but with the holidays and my wedding I did not want to delay the newsletter in order to prepare the auction since there are dozens of lots. This also gives us all time to recover from the holiday financial strain and a break from just having had the Don Barsi auction. There will be many nice lots offered. **If you wish to contribute to the auction there is still time, please send your donated materials to the editor and the auction will appear in Newsletter #132.**

Sincerely,

Robert W. Frye, editor (L-521)



LETTER FROM THE PRESIDENT

Dear fellow sales tax token collectors,

We wrap up a great year with a special edition of the newsletter. Not only is this issue longer than usual, the exciting thing to me is the level of participation from various members that went into it. The key to the health and prosperity of the ATTS is wider participation. Thanks to everyone who contributed.

Monte Dean has worked hard to gather information from a number of members in compiling a great article on new finds. He has promised much more to come. If you have new finds or unlisted items, I encourage you to contact Monte at moxking@aol.com or through the sales tax token group page listed below.

Don Barsi's auction from earlier this year went extremely well, in fact, it surpassed expectations. Don has generously agreed to donate 10% of the proceeds to the ATTS. Thanks Don! I believe we can have future auctions with more of us auctioning off duplicate or unwanted material that will find a happy home in someone else's collection.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. You can call, write, email me or if you would like to share with other members, post at the Yahoo sales tax token group page:

<http://groups.yahoo.com/group/salestaxtokens/>

All my best, John

NEWSLETTER #130 CORRECTION

By Monte C. Dean (R-384)

On page 13 of Newsletter #130, please note one correction that I believe is appropriate. The lead item was the WV-L20 pictured with the penciled location from Morgantown, WV. In reviewing the picture found on page 355 of the M&D you will notice that there is no indication whatever of this item coming from Clarksburg. In reviewing Chits, you will notice that this is where the M&D took the information from indicating the location of Clarksburg.

More than likely that was also because of a penciled or penned location on a WV L20, which was carried over into the M&D. The winner of the lot mentioned and I, who received this item from him in trade, both agree that this is not a NEW type. Since the only change to the L20 was a matter of a penciled or penned location, it is more appropriate that these be considered minor varieties of the L20, as follows:

- **L20a** - No location indicated in Store area, as is pictured in the M&D.
- **L20b** - Clarksburg indicated as the store location, as originally listed in Chit's with that piece remaining unknown in present collections.
- **L20c** - Morgantown indicated as the store location in pencil.

If anyone has any other L20's with different locations indicated, these would also be considered minor varieties in alphabetical listings added to the above. Please let me know if you have any such scrip, or any of the above three, to help confirm this information.

BEGINNERS CORNER

By Robert W. Frye (L-521)

I have been thinking of this type of column for some time that would be written for and perhaps by beginning collectors about sales tax tokens. Since I have not found anyone willing to take such a challenge I thought I would start it off. The hope is that one or even several new members taking turns will try their hand at putting together information that they have learned or that is helpful for other members. It can also be used as a forum for asking questions of the more experienced members that can be answered in the next newsletter. The following document is an introductory document explaining sales tax token history and introducing new members to a little insight of what the hobby of sales tax token collecting has in store for them. I wrote this paper some time ago but I think its time to dust it off and put it into print.

Introduction & History

What two things are sure in life – Death and Taxes? Unfortunately taxes are a real part of everyday life. Lets hope that death is at least a little ways off. The idea of sales taxation is not a new idea. The sales tax idea was borne in ancient cultures but is only written in history as having started with Greek emperor Augustus in 9 AD and continuing until 60 AD under Nero. It then disappears until about the 12th century when it reappears in Europe. The first formal laws in Europe were passed in 1292 by France for 1/2% to be collected on the sale of all goods except for food.

Modern taxation in the United States was first proposed in 1862 during the Civil War as the Union government struggled with finding a way to pay for what appeared to be a long-term and expensive civil war. The proposal was for a 1% National tax. The tax bill was tabled and never acted upon. Then in 1921 a national sales tax of 1% was again proposed to help pay for the debt incurred during World War I. This measure was defeated. In 1921 West Virginia was the first state to pass legislation for a sales tax. In 1929 Georgia passed similar legislation but neither took the time to figure out how to enforce or implement the system, so there was no progress.

Starting in 1933 eleven states passed various forms of legislation for sales tax and by 1940 over 30 states had enacted legislation and systems for sales tax collection due to the success of the early programs at generating revenue for the states. April 1 to May 10, 1933 Kewanee, IL was the first city in the nation to produce and use sales tax tokens for a 3% tax. It was 16 mm in diameter and made of copper. The Illinois state supreme court struck its use down and they were removed from circulation just a few weeks after issue. July 1 that same year a 2% sales tax was passed and the tokens again circulated and other municipalities and counties followed suit with circulating tokens. There are more than 100 local tokens or scrip known to exist and the number grows each year with new discoveries.

Michigan and California also passed similar legislation in 1933, followed by Ohio in 1934. In 1935 Washington State caused quite a stir when their tax laws were passed and implemented on May 21, 1935. The US government and treasury department filed suit against the state of Washington claiming the use of sales tax tokens as an assault on US coinage. The governor of Washington refused to back down and the issue was tabled by the federal government.

On July 2, 1935 the Illinois state government issued state tax tokens. And the local tokens were removed from circulation slowly. July 10th just eight days later the state of Illinois was asked to

cease the distribution of its round tokens because they were too much like U.S. dimes. The state was forced to change their design. This resulted in the production of square pieces 16mm x 16mm. On July 22nd that same year the United States government backed by President Roosevelt and Treasury Secretary Henry Morgenthau proposed a 1/2 cent and a 1/10th cent coin in copper and aluminum respectively. These coins were meant to allow the collection of sales taxes and eliminate the use of state issued and circulated "coinage". These coins were never produced and the idea was effectively abandoned on August 21st.

In late July New Mexico issued its tokens that it had held awaiting the U.S. government resolution. In August Missouri issued its milk-cap tokens (called this because they resembled a milk cap and were produced in Kansas City by a prominent milk bottle cap manufacturer, National Manufacturing Company). On September 1, Colorado issued their tokens, in all 12 states issued sales tax tokens. Ohio, Kentucky, West Virginia, North Carolina and Michigan issued paper stamp or punch card systems that are not included when counting the 12 state token issues.

Even when some state governments refused to issue sales tax tokens, many businesses issued them on their own to help their customers (e.g., California). Local issues are primarily associated with Washington and Illinois, but several other states including Kansas had a few. An interesting fact is that Kansas was the first state to suspend the token usage in July 1939 and Missouri was the last state to repeal the use of sales tax tokens from the books in 1961. Most states had already effectively stopped their usage after World War II. They lost favor during the war due to the additional complication of ration tokens and stamps.

How and why were they used?

Merchants had to pay sales tax to the state on the total amount of sales made by the merchant during each day's sales. You can imagine that if the sales tax rate is 3% and a child buys a 10c piece of candy there is no way to collect the three-tenths of one cent. If you rounded down that meant that the merchant could not collect anything for the tax. If you rounded up the state was gaining 7 tenths of a cent on every 10 cent sale. You can see that if the merchant sold 100 pieces of candy he was losing 30 cents a day in tax revenues to the state, so the token was born. This allowed the merchant to take 11 cents for the first piece of candy and give change back in mills. The next time you wanted to buy a 10c candy you could present the merchant with the 10c and a token and complete the transaction. This allowed the merchant to collect the sales tax on each transaction.

A mill is 1/1000th of a dollar or a tenth of a cent. As you can imagine, people did not like having to carry a second set of coins, and to further complicate matters, different states issued different tax tokens. 1 and 5 mills are the most common denominations, but other denominations include: 1/5 cent, 1 1/2 mills, and "Tax on 10c or less." There are over 500 different sales tax tokens and stamps that can be collected from 13 commonly issued states. I include Ohio stamps because most other collectors do. There is also anti-sales tax token memorabilia, holders, punch cards, elongates, books, posters, patterns and counter-stamps just to name a few items that can be collected in addition to the tokens and stamps.

Just about every area of collecting that exists in coins, stamps and exnumia today also exist in some form within the hobby of sales tax token collecting. Most tokens are inexpensive and fairly easy to come by. All in all over a billion sales tax tokens are estimated to have been produced. Most coin dealers have no idea what to charge for these tokens, Many tax tokens

are quite common, and can often be found in coin dealer "junk boxes" for as little as 10 cents. Others tokens are known to be much scarcer, however they too sometimes show up in "junk boxes" from time to time. A few, are truly rare, and worth over \$100 to the right collectors. There are also much sought after pattern tokens made by the manufacturers to win the contracts for minting from the states that issued them.

There are state sponsored and issued tokens as well as "Provisional Issues" from specific towns and specific states, usually Illinois and Washington. These are much scarcer than the state issues, but prices are still fairly low, as there are a limited number of dedicated collectors. In addition to tokens many towns printed sales tax "tickets" or scrip (sometimes spelled script) printed on paper or cardboard stock, usually on vibrant colors or security patterns. As you can imagine the survivability of 70-year-old cardboard and paper is not very high. Best of all there are only two grades for sales tax tokens, circulated and uncirculated. This allows almost anyone with a modest education in coin collecting and any budget to collect sales tax tokens without losing their wallet or their interest.

State issued sales tax token materials vary widely. Copper, brass, paper, cardboard, fiber, aluminum, zinc, plastic and even wood was used. Many had vibrant colors from blues to pink. The language ranged from Arizona's practical: "to make change for correct sales tax," to blunt in Louisiana: "Public Welfare Tax Token" and Oklahoma: "For Old Age Assistance." Perhaps my favorite is Missouri's second generation Milk-Cap token. "... helping to pay for old age pensions, support of public schools, care of poor insane and tubercular patients in state hospitals and relief of needy unemployed in the state of Missouri." I guess that just about says it all.

As I talked about earlier there was once a national sales tax proposed in 1921 that was taken to such a point that it is hypothesized that millions of fiber tokens were printed and when the legislation was shelved they were all destroyed. Or so it was thought, there have been rumors of 4 to 6 pieces in existence and a picture was not available until August 1999, when a National Sales Tax Token was auctioned. That particular piece has now disappeared again just as suddenly as it came to light. It sold for several hundred dollars, so rarities do exist.

There are numerous books on the subject of sales tax tokens but most are out of print now and or out of date with current discoveries coming to light every month. The latest book was published over a decade ago and there are nearly 100 supplement pages to that book. The original book had nearly 400 pages so there is another 25% new material to add to the most recent book. Just in case you were counting there have been several dozen new discoveries in the past couple years that have not even had supplement pages produced. So in effect the known work of sales tax tokens is only about half of what exists today just 12 years later. It is also assumed that there are still an equal amount of new discoveries yet to be made. The history is recent enough that research at your local library or online can sometimes net surprising discoveries.

How did I find out about them and begin to collect them?

The first sales tax token dealer was George Magee Jr, who began in 1936 with a mail order catalog and "on approval" sales tax token sales. He began after procuring the inventory of a previous token seller and through contact with the original issuing authorities. He was drafted into service during World War II and never really returned to sales of the tokens in the same capacity after he came home from the war. I was lucky enough to get copies of his original inventory records that he provided to me before his passing a few years ago. This hobby is

inexpensive and there are many varieties to collect. This is very much a stand-alone hobby and there is still much research to be done as we continue to learn more.

After discovering my first tax token only seven years ago, I have made it my purpose to acquire one of the most complete collections of tax tokens possible. I started collecting coins many years ago but there was something missing ... the excitement and the thrill of discovery without having to spend a fortune. I started collecting with only the state of Missouri (Where I resided) then branched out to nearby states and finally into all states of issue. Many tokens can be bought in groups inexpensively and then studied in whatever amount of detail you choose to study them.

Tax token collecting is one of the very few hobbies that still exist where new discoveries can be made by almost anyone at virtually any time. I found myself mildly intrigued when I purchased a tax token at an antique mall in Missouri just a few years ago. I took it upon myself to find as much information about them as possible. At the time there was not much Internet and I did not know where to turn to find information on this token that I had found. It was only a short time later that I bought my PCGS Coin Grading and Counterfeit Detection book. In the back of the book it listed several different specialty clubs and membership information. It was there in the print near the back of the book that I discovered what I had been looking for all along, the American Tax Token Society. At the time I was still thinking I could write a book about them someday. Here I am just a few years later as the editor of the same national organization!

My attendance at auctions, antique stores, mail bid sales and numerous internet auction sites have helped me to grow a collection of tax tokens that nearly anyone would be proud to own. I have begun many research projects on my own in hopes of bettering the collecting experience for all members of the society. I have discovered that much of the scarcity of tokens can be directly correlated with locality. Here in the Kansas and Missouri area it is less likely to come across a group of Alabama tokens but in Alabama they are much more prevalent.

Some of these seemingly obvious reasons for regional rarity have been overlooked; so don't get discouraged when you can't find tokens outside of your regional area very easily. Use the club and the Internet to set up trades and purchases to add to your collection. We are here to help further the organization and we can only do that if we have participation from new members and long time members alike.

There are still many pattern tokens that are missing but are known to exist. The only way to find them and keep others from disappearing after we are gone is to increase awareness through our membership. By promoting membership and learning many of the members give speeches every year to collectors. Take an interest in the collection of sales tax tokens and enjoy a hobby that won't drag you to the cleaners and has a very great likelihood of allowing you to be named the discoverer of new information for all to see.

NEW FINDS AND RELATED MEMORABILIA

Compiled by Monte C. Dean (R-384)

Contributions and Research from

James Bird (R-539), James Calvert (R-533), Michael Florer (R-409), Robert Frye (L-529),
Ralph Harnishfeger (R-222), Tom Holifield (R-327), Lawrence LeBel (R-598),
John Ostendorf (R-518) and Robert Straker (R-563)

Please note that the catalogue numbers assigned are for this article only. They do not relate either to ***United States Sales Tax Tokens and Stamps: A History and Catalog*** by Merlin K. Malehorn and Tim Davenport (M&D), nor any new catalogue numbers which might be appended to that volume. They serve only to relate the listed numbers with the pictures herein contained.

All specific color designations are from: *Dean's Color Matrix Guide*, Version 3.4/22.

NATIONAL

NA-RM-1

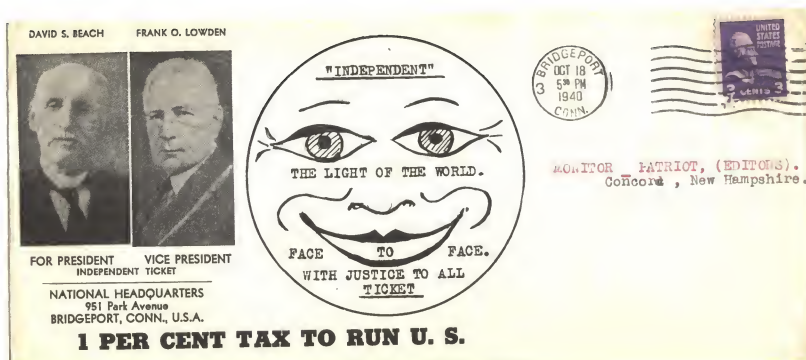
Size: 9 1/2" X 4"
Material: Envelope
Print Color: (1A1) Black.
Date: Postmarked 5:30
P.M., Oct. 18, 1940
Stamp Type: 3c Jefferson

LEFT THIRD: DAVID S.
BEACH <Space> FRANK O.
LODEN / <Photo of David S.
Beach><Photo of Frank O.
Lowden> / FOR PRESIDENT

<Space> VICE PRESIDENT / INDEPENDENT TICKET / NATIONAL HEADQUARTERS / 951 Park Avenue / BRIDGEPORT, CONN., U.S.A. / <Large Print> 1 PER CENT TAX TO RUN U.S. //

CENTER FACE: INDEPENDENT / <Eyes> / THE LIGHT OF THE WORLD. / <Nose and Mouth> / FACE TO FACE. / WITH JUSTICE TO ALL / TICKET //

RIGHT THIRD: <Postmark> 3 / BRIDGEPORT / OCT 18 / 5:30 PM / 1940 / CONN. / <Addressed to><In Red type script> MONITOR_PATRIOT, (EDITORS). / <Black type script> Concord, New Hampshire. //



It is pretty amazing that no matter where I looked or how I searched I could not find a single fact out about who David S. Beach was and although I did find a nice article on Frank O. Lowden there was still not a shred of information about the Independent Party that sponsored these two gentlemen for President and Vice President in 1940. It is pretty obvious, however, that they strongly promoted a 1 PER CENT (sales) TAX TO RUN U.S. I don't think there would be any dispute that they intended the 1% to come from a national sales tax. Not the first time it was suggested, but the first evidence I've seen of such a promotion coming during this time frame. Here is what I could find out on Frank O. Lowden. Born 1861, Died 1943. Frank O. Lowden was born in Chisago County, Minnesota on January 26, 1861. Starting his career as a school teacher, he saved enough money to attend Union College of Law, now Northwestern University School of Law. After graduating in 1887, he practiced law in Chicago. In 1896, he married Florence Pullman, favorite daughter of railroad tycoon George Pullman. Lowden entered politics and served in the U.S. House of Representatives (1906-11) and as governor of Illinois (1917-21). He gained wide notice as governor by his reorganization of the state government and by his effective handling of the Chicago race riots in 1919. A contender for the Republican presidential nomination in 1920, he was deadlocked with Leonard Wood at 311 1/2 votes on the eighth ballot, which enabled Warren G. Harding to gain the nomination. In 1924 he refused to run as Vice President on the Republican Ticket. Lowden was a friend of Alexander Legge and an enthusiastic supporter of the Farm Foundation. After Legge's death, Lowden assumed the leadership of the

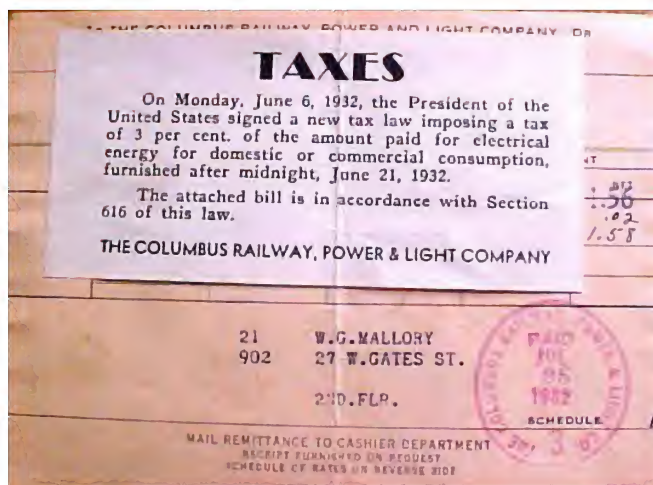
foundation. He served as chairman of the board of trustees from 1933 to his death in 1943. Lowden's will bequeathed the Farm Foundation 21,000 acres of land in Lincoln County and Desha County, Arkansas

Still, after all that, not a single word about his bid for the Vice Presidency in 1940, or any note whatever as to his being on the Independent ticket. I also note that the photograph that accompanied the article on Lowden was exactly the same picture as is found on this envelope, so there can be no doubt it is the same man.

NA-RM-2

The new catalogs that we will be working toward will open with tokens and related memorabilia that count as National, rather than just state issues. Robert Frye who has been working on that project for some years will be writing that chapter. In fact, Robert has the only picture of the only known actual token that was produced, probably as a sample to be shown to legislators, which he will present in that chapter.

We didn't want to give away all the good surprises that are coming in the new catalogue, but we did want a few National items included in this article to give you a taste of things to come.



Photograph Courtesy of the Tom Holifield Collection

OBV: <Attached to the front of a bill issued by the Columbian Railway Power and Light Company> TAXES / On Monday, June 6, 1932, the President of the / United States signed a new tax law imposing a tax of 3 per cent of the amount paid for electrical energy for domestic or commercial consumption, / furnished after midnight, June 21, 1932. / This attached bill is in accordance with Section 616 of this law. / THE COLUMBUS RAILWAY, POWER & LIGHT COMPANY //

This interesting piece of related memorabilia was provided by Tom Holifield. Although there might be some debate as to if this piece serves as an example of something to do with sales tax, or is in fact more of a tax just on energy, it is an illustration of just one item in this article which we hope will excite some response from members of the ATTS. What do you think? Would you like to see this kind of item included in the National Chapter in our new catalogue?

ALABAMA

AL-NF-1

Size and Material: 23 mm Fiber
Hole Size: 4.6 mm
Thickness: 1.5 mm
Fiber Color: (13A1) Extremely Dark Blue
Probable Dates: 1942 - 1943
Probable Mfg: Osborne Register Company
Discovered: 4
First Reported: This Article
Reported By: Monte C. Dean



Exactly the same in every respect to the M&D AL S-7B, except in an extremely dark blue, nearly black coloration. One of the tokens was cut 1 mm into the edge and examined with magnification to determine if the color was fully into the fiber, or might have been covered in some way. At least as far as that dig was concerned the color was consistent into the center of the token. Examples were sent to other prominent collectors and the determination to date is that this is indeed a completely new fiber color. Does anyone else have such a token from another source?

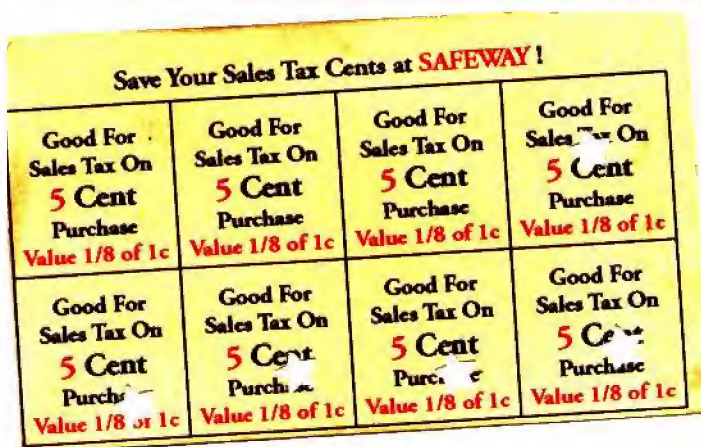
CALIFORNIA

CA-NF-1

Size and Material: 88 X 55 mm, card board
Cardboard Color: (16K9) medium beige
Print Color: (4K2) Red, (4C2) dark tanned Blue, nearly black
Probable Date of Issue: 1933
Probable Printer: Unknown, probably locally printed
Number Discovered: 9
Discovery Date: 2002
First Reported: 2003 Yahoo Site
Reported By: Monte C. Dean



OBV: <Red print> SAFEWAY / <Black Print> With the approval of the California State Board of / Equalization we have adopted this method of col- / lecting a fair and correct retail sales tax based on the / actual amount of your purchases. Please use this card / at any of our fine Stockton Safeway Stores and / Save Your Sales Tax Cents. / 1305 E. Alacia – 348 E. Charter



– 2208 E. Main / 1902 Pacific-706 E. Weber – 201 S. Wilson – 946 N. Yosimite //,

REV: <Black print> Save Your Sales Tax Cents at <Red print> SAFEWAY! / <Following repeated 8 times in 4 X 2 squared boxes> <Black Print> Good For / Sales Tax On / <Red Print>5 <Black Print> Cent / Purchase / <Red print>Value 1/8 of 1c //

Similar to the punch tickets issued by White Log Tavern in the respect that this card used the same basic idea of having 8 punch boxes, so that the entire card was equal to one cent if unpunched. All of the known examples show at least some environmental degradation with a darkening of the cardboard, and some lightening of the print colors on some examples. The exact color designations listed above are for the colors that now apply, although they may have been slightly different at the time of issue. One example sold on eBay 10 October 2005 for \$85.00.

CA-RM-1

Size and Material: 139 X 82 mm,
Cardboard Color: Buff. Edges darkened by age.
Letter Printing Color: Black.
Date of Issue: 1951
Probable Printer: Unknown.
Number Discovered: 1
Discovery Date: 2001
First Reported: 28 September 2005, Yahoo STT Message #1217
Reported By: James Calvert



This is an excellent example of the type of Sales Tax Exemption Certificate that was commonly used in all states which had sales taxes. Until recently each merchant would have these certificates printed for their own use.

The purpose of these certificates was to insure that when a purchase was made and sales tax was not collected on that purchase the merchant had a file giving the reason for that non-taxable sale.

Today, most states have issued a standard form that is used in that state for all sales tax exempt sales. If you visit any merchant today in a State that has sales tax and ask for a Certificate of Exemption From Sales Tax you will be given a copy of that state's form, or in a very few instances, just for that merchant.

CALIFORNIA SALES TAX RESALE CERTIFICATE
CLAIM FOR EXEMPTION
I HEREBY CERTIFY: That I hold valid Seller's Permit No. A25604
issued pursuant to the Retail Sales Tax Act of 1933 that I am engaged in the
business of selling Furniture & Cabinetry
that the tangible personal property described herein which I shall purchase from PELLES PLANING MILL will be resold by me in the form of tangible personal property; provided, however, that in the event any such property is used for any purpose other than retention, demonstration, or display while holding it for sale in the regular course of business, it is understood that I am required by the Retail Sales Tax Act to report and pay the tax measured by the purchase price of such property.
Itemized list of property to be purchased for resale or a general description of the kind of property to be purchased for resale. None
Dated Sept 12 1951 PURCHASED Sept 22 1951
BY 1745 Yale
ADDRESS _____

Photographs Courtesy of the James Calvert Collection

FREE RELATED MEMORABILIA.

Just ask the next time you are at any merchant and you can get your very own sales tax related memorabilia item **FOR FREE !!!** Collect a few extra and trade them to other sales tax token collectors who like related memorabilia. I'm sure that everyone who contributed to this article would love to have one from YOUR state!!!

COLORADO

CO-NF-1

Size and Material:	38 mm Cardboard, Milk Top Type.
Cardboard Color:	(16K9) Medium beige, probably lighter color when issued.
Outside Edge Color:	(12E1) Slight orange tone to standard red.
Letter Printing Color:	(4A1) Very deep blue, almost black.
Probable Date of Manufacture:	1935
Probable Printer:	Possibly National Mfg. Co. ?
# Discovered in Original Find:	1
Discovery Date:	2003
First Reported:	23 September 2005, Yahoo STT Site Message #1203
Reported By:	Monte C. Dean



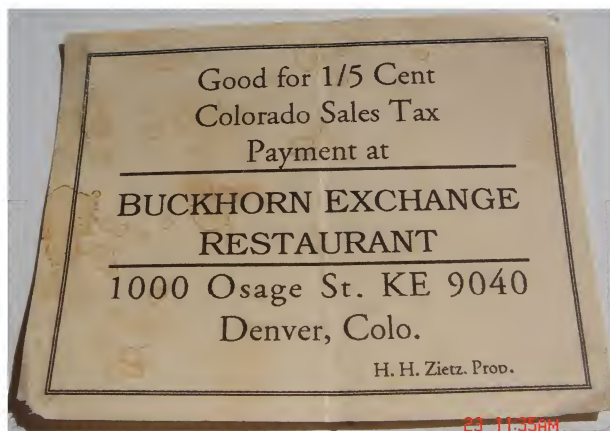
OBV: COLORADO / THIS TAX / HELPS PAY FOR OLD / AGE PENSIONS AND / TWO 2 MILLS / RELIEF OF DISTRESS AND / SUFFERING AMONG THE / UNEMPLOYED. / RETAILERS SALES TAX TOKEN //

REV: <Blank> //

This is certainly a pattern. With the discovery of this example this becomes the third state known to have issued milk top type sales tax tokens, the other two being Missouri and Michigan. Originally found as a lot on eBay which sold at the surprisingly low price of only \$35.33, since it was not listed by the seller as anything more than an STT from Colorado. A prime example of why many of our members dedicate at least a few minutes every single day watching for great buys that may be buried but found on eBay.

CO-NF-2

Size and Material: 64 X 49 mm, Cardboard.
Cardboard Color: (17K9) Medium off-white, probably lighter color when Issued.
Printing Color: (2B1) Black.
Probable Printer: Unknown, probably local.
In Original Find: 4
Discovery Date: 2003
First Reported: 23 September 2005, Yahoo STT Site Message #1203
Reported By: Monte C. Dean



OBV: Good for 1/5 Cent / Colorado Sales Tax / Payment at / BUCKHORN EXCHANGE / RESTAURANT / 1000 Osage St., KE 9040 / Denver, Colo. / <Small> H. H. Zietz, Prop. //,

REV: <Blank> //.

All four known examples are presently located in long term collections. Unless new examples are found it is most unlikely that any of those currently known will become available. With this report this becomes the second known named retailer to have used tickets or chits in this state. All those previously known were issued for F. W. Woolworth Company, also from Denver, Colorado. It is interesting to note that the Buckhorn Exchange Restaurant is still open today. The compiler has tried many times to obtain a vintage postcard which he knows to exist that features a photograph of the insides of this restaurant as it appeared in the 1930's, as he believes it would make an interesting item of Related Memorabilia to display next to this scrip. So far he has always been outbid on those that have been available.

IDAHO

ID-RM-1

Size and Material: 89 X 140 mm, post card.
Reverse Background Color: White
Print Color of Postcard Script: Blue
Printing on Post Card: Black
Probable Date of Printing: Unknown, help appreciated.
Postcard Printer: Cuneo Photo Finishing, Boise, Idaho
Postage Stamp Type: Jefferson 2c
Number in Original Find: 1
Discovery Date: 2003
First Reported: 23 September 2005, Yahoo STT Message #1206
Reported By: John Ostendorf



IDAHO STATE HISTORICAL MUSEUM, located in Julia Davis Park, Boise, Idaho. All historical possessions and antiques of the "Gem State" are housed here. *Amesbury*

STOP the SALES TAX!

Forces are actively working to pass a SALES TAX at the next legislature. If you are opposed to a Sales Tax . . .

VOTE AUGUST 14 FOR

SAM KAUFMAN

ADA COUNTY REPRESENTATIVE
KAUFMAN FOR REPRESENTATIVE COMMITTEE
DICK ANDERSON, SEC'y.

Pub. by Cuneo Photo Finishing, Boise, Idaho R-218-D-17 48838



Jack Bauer
2048 Broadway
city

OBV: Photo of Idaho State Historical Museum.

REV: <In blue print> IDAHO STATE HISTORICAL MUSEUM, located in Julia / Davis Park, Boise, Idaho. All historical possessions and / antiques of the "Gem State" are housed here. / Kodachrome by Jack Taylor / <In black print> STOP The / SALES TAX! / <Postage meter circle with BOISE / IDAHO>/ Forces are actively working to pass a / SALES TAX at the next

legislature. / If you are opposed to a SalesTax ... / VOTE AUGUST 14 FOR / SAM KAUFMAN / ADA COUNTY REPRESENTATIVE / KAUFMAN FOR REPRESENTATIVE COMMITTEE / DICK ANDERSON, SEC'Y, / <Union Bug> / <In Blue Print> K-218 D-17 / Pub. By Cuneo Photo Finishing, Boise, Idaho <Space> 48610 / <Perpendicular separator script in blue> DEXTONE <In script> Made Direct from Kodachrome and Ansco Color By Dexter Press, Pearl River, N. Y. / <On left in blue> POST CARD <In small script> Address / <Hand written address below in Pen>//.

To date this is the only known item from this state that relates to an Anti-Sales Tax campaign. The date of this item is unknown and Google searches have been unable to find anyone named Sam Kaufman or Dick Anderson that related to the politics of this state. Lawrence Lebel reports that the stamp found on this postcard was most likely issued in 1957, that the undated postmark indicates a bulk mailing for this postcard, and that Idaho did not introduce a sales tax until 1965. Any help in attributing a date or a campaign period for this item would be greatly appreciated.

ILLINOIS

IL-NF-1

Photographs Courtesy of the John Ostendorf Collection

The IL-M3 is exactly the same as this token reported by John Ostendorf, except John's example is made of brass, while the M3 is found in aluminum.



It is interesting to note that John has left this token in the original holder that he purchased it in, as that holder indicates a date of 1935 and a location of Chicago. It is unknown if this date or location had any substantiating evidence to verify either of those identifications. The aluminum example, the IL-M3, was first reported in the *ATTS Newsletter Issue #42* of April-June 1983. Even at the time of that initial report there was some debate as to its origins. That token was originally sold in Jerry Schimmel's Mail Bid Sale #3 that ended in late February of 1983, and sold for a price of \$65.00. Jerry believed the token was from Chicago, and would have been minted in 1935, although no verification of the actual place of use could be confirmed. The date was extrapolated from the known Illinois issues that used the 1/3 cent denomination.

Mr. Robert Leonard, Jr., then of Winnetka, IL., disagreed with Jerry's proposal as to this tokens issuance from Chicago. He believed that the token would have been issued from a location other than Chicago, since he thought it would have used an address on the reverse if such was the case. He further believed that it was more likely that it was issued in a small population town or city where such an indication of place of use would not have been necessary.

To date we have found no confirmation of evidence to substantiate either theory.

IL-NF2, IL-NF3, IL-NF4, IL-NF5 With Varieties

The following hoard of Royaltan issues was discovered in a pre-1950's accumulation of BOB (Back of Book) Philatelic material and revenue stamps in early 2003. Of the 5 types and 27 varieties found there were a total of 92 pieces, with six pieces being unique. Every one of these displayed a purple color along the left hand edge, some more than others, but all having at least a trace of purple discoloration. It is believed that these may have been made into small booklets for ease of distribution; however, none of the tokens were still attached together at the edge, so it is not certain that this was the case. This hoard does illustrate the likelihood that there were many more sales tax tokens produced in Illinois and other areas that have not yet been discovered, or have been lost to the ravages of time. It is interesting to note that there was little bidding on this box of goodies, as all eyes were focused on the next lot offered; a nice collection of "regular" stamps.

Numbers in parenthesis after the merchant and after the variety listing indicates the number of that type and variety found in the above described hoard.

ROYALTON - 41 X 21.5 mm, (6G7) Light Forest Green Cardboard, (1A1) Black Print.

All varieties have the following common Obverse and Reverse, with the name of the business in the Center Line of each.

OBV: ¼ Cent Sales Tax / <Name of Business> / Royalton, Ill. //,

REV: <Blank> //.

The Blue Front (19)

- A** Period after Ill., last l in Ill even with left upright of n in Front. (6)
- B** Period after Ill., last l in Ill under right edge of o in Front, t in Front centered under space between a and x of Tax. (1)
- C** Period after Ill., last l in Ill under space between o and n in Front, t in Front centered under a in Tax. (3)
- D** No Period after Ill, last l in Ill centered under right leg upright of n in Front. (4)
- E** No Period after Ill, left upright of B in Blue centered under space between n and t of Cent, C in Cent centered over space between T and h of The. (5)
- F** No Period after Ill, left upright of R in Royalton centered directly beneath open space in the bottom legs of h in The. (6)

Clover Farm Store (12)

- A** Period after Ill., upright of R in Royalton under left edge of o in Clover, last l in Ill. lines up directly under the upright of the t in Store. (2)
- B** Period after Ill, upright of F in Farm directly beneath upright of t in Cent, upright of r in store directly centered under a in Tax. (4)
- C** No Period after Ill, last l in Ill under o in Store, l in Clover lines up to the right of the fraction and in the space between the fraction and C in Cent. (3)
- D** No Period after Ill, last l in Ill centered under upright of t in Store, upright of R in Royalton centered under space between o and v of Clover. (3)

Derbak's Grocery (20)

- A** Period after Ill., upright of l in Royalton directly beneath apostrophe in Derbak's. (7)
- B** Period after Ill., upright of T in Tax centered directly over center of e in Grocery, last l in Ill centered under space between c and e of Grocery. (2)
- C** Period after Ill., upright of t in Royalton centered directly under s in Derbak's, last l in Ill under to right side of c in Grocery, bottom right leg of x in Tax and right upper arm of y in Grocery are in line. (1)
- D** No Period after Ill., upright of l in fraction directly above left upright of D in Derbak's, last l in Ill centered under e in Grocery. (3)
- E** No Period after Ill, last l in Ill centered under space between e and r in Grocery. (1)
- F** No Period after Ill, upright of r in Derbak's centered to left of upright of R in Royalton. (6)

Home Bakery (28)

- A** Period after Ill., t in tax is not capitalized. (5)
The T in Tax is capitalized in all of the following varieties.
- B** Period after Ill., Left upright of H in Home line up directly over upright of R in Royalton. (1)
- C** Period after Ill., upright of l in Royalton under space between the e in Home and the B in Bakery, left upright of n in Cent almost directly over center of m in Home. (1)
- D** Period after Ill., right upright of H in Home centered directly under center of C in Cent, y in Royalton centered directly below m in Home, upright of l in Sales centered directly above a in Bakery. (7)
- E** Period after Ill., last l in Ill. directly under upright of r in Bakery. (3)
- F** No Period after Ill, l in Ill. directly under upright of r in Bakery. (3)
- G** No Period after Ill, upright of R in Royalton directly beneath second right upright of H in Home. (8)



Shafor's Drug Store (13)

- A** Period after Ill., upright of l in Royalton to left of upright of D in Drug. (5)
B Period after Ill., upright of R in Royalton centered below space between a and f in Shafor's. (4)
C No Period after Ill, last l in Ill very slightly to right of upright of t in Store. (3)
D No Period after Ill, upright of R in Royalton to right of upright of f in Shafor's. (1)

Examples of IL-NF-4G sold on eBay 10 October 2005 \$50.00, and IL-NF3A \$57.54 same date.

KENTUCKY

KY-NF-1

Size and Material: 12.3 mm, Brass Plated Tin.
Metal Color: (7J10) Brass.
Letter Printing Color: (1A1) Black.
Date of Manufacture: 1936
Probable Manufacturer: Kentucky Token Company, Louisville, Ky.
Discovered in Original Find: 3, plus 1 additional known (4)
Discovery Date: September and October, 2003
First Reported: 23 September 2005, Yahoo STT Message #1204
Reported By: Michael Florer and Monte C. Dean

OBV: KENTUCKY SALES TAX / ON / 5c / AT
RETAIL STORES //

REV: KENTUCKY TOKEN CO. / INCORPORATED /
<Script> E. K. RICE / <Script> Pres. /
LOUISVILLE, KY //

Three examples sold on eBay in September and October of 2003 from the same seller. The results of those winning bids were \$252.50 for a VF example, \$116.73 for an AVF example, and \$44.03 for a poor condition example. An additional example is known in the Michael Florer collection obtained directly from the one known source, Don Kolkman. It is likely that these were produced for the purpose of serving as a salesman's sample for the Kentucky Token Company, not as a token that was actually meant to circulate. This token has been rumored for many years in the sales tax token collecting fraternity, but this was the first confirmed report. Michael Florer also did additional back-tracking on this piece and received a letter from Jerry Schaeper, Jr. in 2002 that reported "Information on the piece is as rare as the token itself." Jerry searched various directories and could not find the Kentucky Token Company. Jerry did find a listing in the 1940 Caron Louisville Directory for Enid Kevil Rice, Manager, Retail Merchants Association. Perhaps the same man as was listed on these tokens as President of the Kentucky Token Co. Incorporated, E. K. Price. All of this additional information is thanks to Michael Florer.



MAINE

ME-RM-1

Size: 102 mm X 153 mm
Material: Light Cardboard.
Color: (8J10) White Yellow
Printing: (1B1) Black
Date: 1951

HEADER: <State Emblem> BUREAU OF
TAXATION / AUGUSTA, MAINE / SALES TAX
SCHEDULE / (Rates effective July 1, 1951) /

TABLE START: \$0.25-\$.074 - 1 (Cents)

TABLE END: 19.75 - 20.24 40 (Cents)

FOOTER: Add 1c tax plus the above rate for each 50c or fraction / thereof
exceeding \$20.24 / <Small> ST-5 //

| BUREAU OF TAXATION
AUGUSTA, MAINE
SALES TAX SCHEDULE
(Rates effective July 1, 1951) | | | | | |
|--|---------|---------|---------|----------|---------|
| SALE | | | TAX | | |
| From | To | (Cents) | From | To | (Cents) |
| \$0.25 | -\$0.74 | 1 | \$10.25 | -\$10.74 | 21 |
| 0.75 | - 1.24 | 2 | 10.75 | - 11.24 | 22 |
| 1.25 | - 1.74 | 3 | 11.25 | - 11.74 | 23 |
| 1.75 | - 2.24 | 4 | 11.75 | - 12.24 | 24 |
| 2.25 | - 2.74 | 5 | 12.25 | - 12.74 | 25 |
| 2.75 | - 3.24 | 6 | 12.75 | - 13.24 | 26 |
| 3.25 | - 3.74 | 7 | 13.25 | - 13.74 | 27 |
| 3.75 | - 4.24 | 8 | 13.75 | - 14.24 | 28 |
| 4.25 | - 4.74 | 9 | 14.25 | - 14.74 | 29 |
| 4.75 | - 5.24 | 10 | 14.75 | - 15.24 | 30 |
| 5.25 | - 5.74 | 11 | 15.25 | - 15.74 | 31 |
| 5.75 | - 6.24 | 12 | 15.75 | - 16.24 | 32 |
| 6.25 | - 6.74 | 13 | 16.25 | - 16.74 | 33 |
| 6.75 | - 7.24 | 14 | 16.75 | - 17.24 | 34 |
| 7.25 | - 7.74 | 15 | 17.25 | - 17.74 | 35 |
| 7.75 | - 8.24 | 16 | 17.75 | - 18.24 | 36 |
| 8.25 | - 8.74 | 17 | 18.25 | - 18.74 | 37 |
| 8.75 | - 9.24 | 18 | 18.75 | - 19.24 | 38 |
| 9.25 | - 9.74 | 19 | 19.25 | - 19.74 | 39 |
| 9.75 | - 10.24 | 20 | 19.75 | - 20.24 | 40 |

Add 1c tax plus the above rate for each 50c or fraction thereof exceeding \$20.24.
ST-5

Here is but one example of a Sales Tax Schedule from Maine. Like the Rules and Regulations that we have listed under the state of South Dakota, most states who have sales taxes commonly made and distributed these rate schedules to merchants for their guidance. Additionally, many merchants were also provided rate schedules from their distributors. Beer companies and soft drink companies were common suppliers, always with their own advertising on those sales tax rate cards. Because of this additional advertising there is cross-over collectivity for these items by those folks who also collect advertising for such companies as Coca Cola and Budweiser Beer.

MICHIGAN

MI-NF-1

Size and Material: 34 X 37.5 mm, gummed reverse, paper
 Roulette Edge: 11 (In 2 cm)
 Paper Color: (19K10) Slightly orange off-white
 Printing Colors: (12I2) Orange, (5B1) Deep blue
 Probable Date: 1933
 Probable Printer: Tax Auditors Systems, Inc.
 # in Original Find: 2
 Discovery Date: 2002
 First Reported: This Article
 Reported By: Monte C. Dean



OBV: <Blue> SPECIMEN / <Orange>1 CENT <State Seal>
 1 CENT / <Blue> STATE OF MICHIGAN / SALES
 TAX RECEIPT /< Orange> XEO431093 /<Blue> TAX AUDITORS SYSTEMS, INC //,
REV: <Gummed Reverse><Blank> //.

The first reported evidence that C. O. Sherrill was not the only printer hoping to gain business from the State of Michigan with a proposed sales tax receipt system. Only a single example was offered by a seller on eBay, but when that seller was contacted, a second example was available. To date no additional examples have been located. Certainly what we would list as a “Pattern”, although Specimen, as listed on this stamp, might be the proper designation. One of several such patterns and specimens reported in this article, showing that there is still a great deal to be discovered and researched in this wonderfully fun hobby of sales tax token collecting.

MI-NF-2, MI-NF-3, MI-NF-4, MI-NF-5, MI-NF-6, MI-NF-7

These examples of Michigan Patterns recently appeared on eBay, with a very noticeable difference from anything previously known about these pieces. Each of them had a P shaped dotted line punch through that was undoubtedly applied as some type of cancellation mark. When this was done, or for what purpose, as no canceled examples have been seen before, remains unknown. These should all be listed as noted major varieties at the least, or possibly as completely new types. The following M&D catalogue numbers were found with such a cancellation.

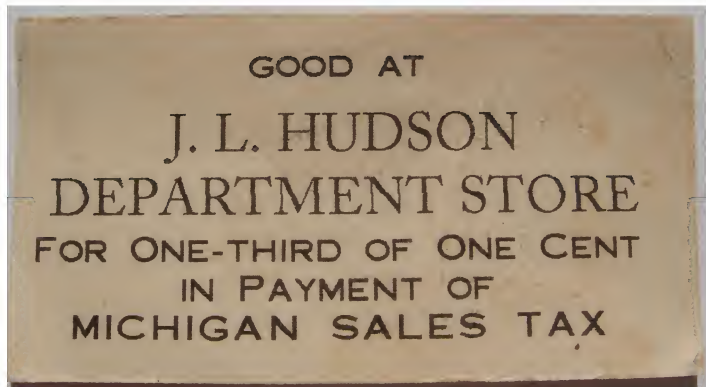
P11b, P12b, P13b, P14b, P15b, P16b, pictured right.

Photograph and first find report courtesy of Bob Straker.



MI-NF-8

Size and Material: 64 X 34 mm,
Cardboard.
Cardboard Color: (8K10) Very light
Brown, probably off-
white when printed.
Letter Printing Color: (1A1) Black.
Probable Date: 1936
Probable Printer: Unknown, probably
locally printed.
In Original Find: 5
Discovery Date: 2002
First Reported: 23 September 2005,
Yahoo STT Site
Message #1204
Reported By: Monte C. Dean



Photograph Courtesy of the John Ostendorf Collection

OBV: GOOD AT / J. L. HUDSON / DEPARTMENT STORE / FOR ONE-THIRD OF
ONE CENT / IN PAYMENT OF / MICHIGAN SALES TAX //,

REV: <Blank> //.

With the exception of the Grand Rapids Milk Top issues this is the first confirmed report of a Michigan scrip intended for actual circulation. The only previous report of scrip type used in this state was found in the book *The Sales Tax in the American States*, by Robert Murray Haig and Carl Shoup, published in 1934. A photograph from page 34 of that volume was included on page 132 of the M&D and was originally reported in the *ATTS Newsletter* #39 of January-February of 1979. Although none of the four scrip examples found in that photograph have ever surfaced, this scrip is very much like those pictured.

An example sold on eBay 4 May 2003 for \$95.00.

MISSISSIPPI**MS-NF-1 Plus Changes to the M&D MS-P1**

Size and Material: 22 mm, Aluminum
Center Hole: 3 mm, Square
Probable Date of Minting: 1936
Probable Manufacturer: Osborne Register Company
Number Discovered in Original Find: 1
Discovery Date: 2002
First Reported: 28 September 2005, Yahoo STT Site Message #1218
Reported By: James Calvert

OBV: TAX COMMISSION / MISSISSIPPI / 1 1 / SALES TAX TOKEN //,

REV: FOR MAKING CHANGE / TO PREVENT / 1 1 / SALES TAX / OVER-
CHARGE //.



Photographs Courtesy of the James Calvert Collection

James reported this new pattern, and included a photograph of an additional token which is most likely what the M&D reported as MS-P1. As Malehorn and Davenport did not have an example of the P1 and used information taken from page 91 of *Chits, Chislars, and Funny Money* by Michael G. Pfefferkorn and Jerry F. Schimmel it is also necessary to change the listing of what was considered the MS-P1. The M&D listed a measurement of 23 mm while Jim reports a diameter of 22 mm. Additionally, the drawing found on page 139 of the M&D does not show the five complete circles which continue to the inside points of the cross. Based on what we know the photograph attached shows the real MS-P1 and upgrades the sketch provided in the M&D. MS-NF-1 is exactly the same as MS-P1 except that it has a square center hole rather than a Greek cross for the center hole. It is also noted that because the hole is much smaller on the MS-NF-1 that it is possible to see part of a sixth smaller circle near the center. James reports that both of these tokens were purchased together and have probably remained together since they were originally issued. An exciting example of one more new Pattern, with updated information on a known Pattern found in a single purchase.

MS-NF-2

Photograph from the Collection of Tom Holifield

Probably the single biggest problem and most emphatically pronounced difficulty in collecting sales tax tokens is determining the colors of the plastic and fiber pieces, and to a lesser extent, the paper issues. This is also one of the reasons that Ohio stamps have such a seemingly unending variety, where color is concerned. As you may have noticed on several of the items that have been presented in this article, the color designations have been listed by a specific color assignment, in addition to a verbal description. Those designations are from my catalogue developed to solve that problem; *Dean's Color Matrix Guide*. Believe me when I say this is not a promotional insert hidden in this article. The only way I could get precise listing for colors, especially as they apply to our hobby, sales tax token collecting, was to develop a completely independent catalogue for that purpose. Several of the contributors to this article are already using this guide, and we have had excellent success in being able to talk the same language, as to colors, with its use. The guide consists of 22 color plates with colors segregated into 11 X 11 grids, with a total of 2662 exact color match possibilities. Even this is only a small percentage of the number of colors we can see, but it is the best I could develop and still maintain anything like a reasonable cost of production. The reason I point this out now, is that the token presented here, an Amber colored fiber from Mississippi is just the type of token that begs the question, "Is this really a new type, or just another color that should be part of an already established type?"



**Nice shade
comparison with the
S4.5 in the center.
These photos provided
by Michael Florer**

In this instance it is a safe bet to list this as a new type, for several reasons. First, this token has been reported by multiple members of the ATTS fraternity. It is not just an isolated example. Second, Tom Holifield initially advised Merlin Malehorn of this piece way back in 1990. Merlin responded to Tom's inquiry in personal correspondence in January, 1994, giving this token a new type number of MS S4.5. Merlin intended to report this in a Catalogue Supplement Sheet that did not actually appear. The reason for this to be designated as a new type is, again, only a matter of color. The very last step of the new catalogue we are working toward will be the redefining of all of the colors and color ranges of all of the tokens where color is an important part of the catalogue number designation. Please do not ask for a copy of Dean's Color Matrix now, if you don't have one, because each example requires at least 1 ½ hours to produce, as each one must be a master copy in order to insure exact color matches. Those who are working on the new catalogue will all have one when it comes time for us to do this work on color. After that, I will be able to produce them for general distribution. I did take one to a number of professional printers in the hopes of having them printed by a press and still meet precise color matches, but the cheapest quote I could get on 100 copies was over \$8000. I don't think anyone wants to pay \$80 for one. When the time comes for these to be printed for sale to our members I should be able to keep them in the \$25 - \$30 range even if I am only printing a few copies at a time.

MISSOURI

MO-NF-1 With New Die Type, and Combination Varieties.

| | |
|--|---|
| Size and Material: | 23 mm, Zinc |
| Probable Date of Minting: | 1937 - 1942 |
| Manufacturers: | Osborne Register Company / Scovil Manufacturing |
| Number Discovered in Original Find: | Several |
| Discovery Date: | 2001 |
| First Reported: | 2002 Yahoo STT Site |
| Reported By: | James Bird |

OBV: *MISSOURI* / 1 <Incuse on state map> / SALES TAX RECEIPT //

REV: *MISSOURI* / 1 <Incuse of state map> / SALES TAX RECEIPT //

In the M&D S7 is designated as a zinc token manufactured by the Scovil Manufacturing Company, with the primary difference from S8 being that it has a plain map background. The S8, produced by the Osborne Register Company, has a checkered map. Unfortunately, in order to understand the content of the following information, that is where simplicity ends. There are actually other differences besides just the map backgrounds that may be more easily recognized without the need of magnification which is almost always required in examining the map backgrounds.

The first and most prominent difference was the lettering style that used completely different fonts, most easily recognized on the word 'TAX' and the letter P in RECEIPT. For the moment if we forget that the previous recognized distinction is the map backgrounds and concentrate on the word TAX and the letter P in the word RECEIPT we will find that it is not even necessary to examine the map backgrounds, which almost always require magnification, to tell the Scovil dies from the Osborne dies.



The **Scovil dies** have a more 'open' TAX with a wider A and a wider X most noticeable. The P in RECEIPT is the single easiest letter to determine one manufacturer from the other with the Scovil P having the lower attachment far down the upright, nearly appearing to be a D with a little leg.



The **Osborne dies** have a 'closer' TAX with more upright legs noticeable on the A and with the X having a closer "squish" to the uprights. Again, the P is the single most easily recognized letter to determine one manufacturer from the other with this being more what we could consider a 'normal' P in RECEIPT.

It is essential that we recognize this difference because Osborne dies are sometimes encountered with a plain map, probably because of striking irregularities.

The purpose for pinpointing these differences is because James Bird has discovered a second die type used by Osborne that has a pebbled map, rather than a checkered map, as its most prominent differentiation.

Our main purpose here is to present this second die as Osborne Die 2, but because of the possibility presented both by James Bird and Robert Frye that there may exist some tokens with mixed maps as well as mixed lettering styles, it is necessary that we are aware of these more subtle variations.

To determine Osborne Die 1 from Osborne Die 2, the primary difference, is again, the map background. But looking only at the map backgrounds, as we have seen above, might sometimes confuse the issue of who produced which token. In fact, if you examine the photographs offered on page 149 of the M&D you will see that the pictures presented in the full token shots as S7 and S8 are in fact **BOTH FROM OSBORNE**. Additionally, if the photos presented on page 155 are examined you will notice that the picture presented as P9 is an OSBORNE token, while the pictures presented for P10-P12 are both SCOVIL tokens.

In addition to the Osborne Die 2 having a pebbled map, rather than a checked map, the other most easily recognizable distinction is how the outside tips of the map outline relates to the lettering.



On the Osborne Die 1 the map is Checkered and there is a good space between the map and the M.



On the Osborne Die 2 the the map is pebbled and the space between the upper left map tip and the bottom left upright in the M is extremely small.

OSBORNE DIE 1

OSBORNE DIE 2

KNOWN DIE COMBINATIONS:

The MO S7 has Scovil dies with only one die type found to date.

The Osborne dies are known with: (a) Die 1 Checkered Map / Die 1 Checkered Map, MO S8
(b) Die 1 Plain map / Die 1 Checkered Map.
(c) Die 1 Checkered Map / Die 2 Pebbled Map

Again, it is important to remember that in each case where the Osborne die appears to have a plain map that it may be because of an irregular or poor strike, as even the best struck Osborne dies rarely show a complete and well struck example of the checkering. James also reports that only about one in two hundred 1 mil zinc that he checked had the Osborne Die 2, pebbled map. It is also possible that there may be examples of:

POSSIBLE DIE COMBINATIONS NOT YET DISCOVERED:

The Osborne dies with: (d) Die 1 Plain Map / Die 2 Pebbled Map
(e) Die 1 Plain Map / Die 1 Plain Map
(f) Die 2 Pebbled Map / Die 2 Pebbled Map

This notice is primarily made to let anyone having quantities of the common 1 mil Missouri zincs know that there is a Die 2, with pebbled map and large map outline, so that they may search their own holdings to see if any other combinations might be found. These new combinations would lead to a new state issued type, not just a variety, and since it is extremely rare for us to add a new type to the state issued tokens list, is of some importance. We look forward to hearing the results from anyone who can find the time to make such an inspection of their own pieces of 1 mil Missouri zincs. One of the most significant listings in this article, as it gives nearly everyone a chance to find a new sales tax token for their collections that might have been sleeping in that bag of 'extra' tokens.

James Bird not only supplied the information for this new find, he also provided exceptional photographs which this compiler cut to show the above examples. James does not have any examples at present because someone stole the box he kept in his den. If any reader happens to find an extra example of this "mixed" background (c), I am sure James would appreciate your kind donation of such a piece to his collection. Please contact John Ostendorf or Robert Frye for James' address.

MO-NF-2

Box Size: 144 X 89 X 44 mm.
Box Color: (7J10) Light Off-white Brown
Where Printed: Top and Bottom
Print Color: (2K2) Red
Alignment: Coin
Contents: 500 MO-S11
Manufacturer: D. M. Wright, Jr. Co.
Number Found: 1
First Report: This Article
Reported By: Monte C. Dean



Here is yet one more find of a new box. With the number

of new boxes that have been discovered since the publication of the M&D in 1993 we can learn a very good lesson as we work toward a new catalog. That lesson being that until the production of the M&D Boxes and Rolls were given very little consideration, but it was Merlin's and Tim's wise decision to include what they did know. Without that basis to work from, very few collectors had the number or varieties of boxes or rolls to make any kind of relative examination. The new catalogue that we will be working toward will also include some new categories that were not found in the M&D because we will not be as restricted as the M&D was as far as space limitations is concerned. Many of the items found in this article are examples of Related Memorabilia that only brush the surface of what may be discovered. We know that we will not have everything that there is, but it should give the collector a basis to work from when they are examining new finds and related memorabilia. As the M&D proved, a category such as Boxes and Rolls became a very popular inclusion on many collector's want lists, once they had a basis to work from. We hope to offer that same expansion into other areas, such as posters, State Issued Sales Tax Books, and Post Cards that have a direct link to our hobby, without "cluttering" the main chapters of the catalogue that deal only with sales tax tokens.

Above example sold on eBay 30 August 2004 for \$23.50

MO-NF-3, MO-NF-4, MO-NF-5, MO-NF-6, MO-NF-7, MO-NF-8

All 6 of the presented counter stamps are stamped or attached to the reverse of MO S-1 Tokens

MO-NF-3 Stamped in (1A1) Black Ink

REV: BRING EM BACK / TO MISSOURI / VOTE YES / PROP. 4 //.

Here is just a small portion of the history of this token, taken from the Missouri Conservationists On-line:

The Conservation Federation was formed in 1936 because a group of citizens, mostly hunters and anglers, wanted better management of the state's natural resources. Back then, fish and game management was much less than a scientific endeavor. The old Fish and Game Department, which was established in 1909, could best be described as a political checkerboard. Party leaders moved their friends - who sometimes couldn't tell a turkey from a terrapin - to prominent positions in the Department. Each new election mussed the board and brought in another round of patronage. At the same time, fish and wildlife in Missouri were in calamitous decline, thanks to a combination of the 1930s drought and a history of unregulated harvest, much of it for the market. The Fish and Game Department lacked the expertise, the means and the leadership to restore fish and game to the state.

The newly formed Federation of Missouri Sportsmen (the name changed twice, before settling on the Conservation Federation of Missouri) had two main goals: to separate fish and game management from politics and to establish a non-political Conservation Commission that had sufficient clout to enforce and manage forests, fish and wildlife. Working statewide, the group gathered enough petition signatures to force a 1936 vote on a constitutional amendment that would authorize the formation of a four-member, bipartisan Conservation Commission. That commission would have full power to "take over the control and regulation of the restoration and conservation of birds, fish, game, forests and all wildlife resources of the state." Prior to the vote, the Federation popularized the slogan "Bring 'em back to Missouri" ("em" meaning wildlife and fish) by displaying it on billboards, bumper stickers and cafe napkins, as well as in newspaper and magazine advertisements.

The message found a home in the hearts of Missourians, who voted overwhelmingly (71 percent) in support of **Proposition 4**, which created the Conservation Department. It was fine irony: a political action group giving birth to a non-political agency.

An example sold on eBay 12 September 2004 for \$23.49.

MO-NF-4 Stamped in (1A1) Black Ink

REV: SHRYACK-GIVENS / WHOLESALE / GROCERY COMPANY //

This business, like the next token, was located in Boonville, Mo. This is logical since these tokens were originally discovered together. Apparently this company is still in business with the address of: Syryack-Givens Grocery Co., 515 E. Morgan, Boonville, Mo. 65233. I am afraid I have not back-tracked beyond that point, but there may be someone who still remembers the use of these tokens almost 70 years ago. An example sold on eBay 12 September 2004 for \$22.72.



MO-NF-5 Stamped in (1A1) Black Ink

REV: TUBBY'S / LUNCH ROOM / BOONVILLE / MO. //

The only information I could come up with for this café was that it did have County licenses issued up to June 30, 1936. I could find no other information beyond that point. An example sold on eBay 12 September 2004 for \$19.49, and on 30 August 2005 for \$21.50

MO-NF-6 Stamped in (21G3) Light Purple Ink

REV: Joe Jackson, Jr. / Hello! / <Cartoon smiley faced man waving> Hosme / INSURANCE / AGENCY //

Joe Jackson, Jr. must be referring to "Shoeless" Joe Jackson who played for the White Sox, and was very popular during this period of time. My guess is that this was a notice by the Hosme Agency that "Shoeless" Joe Jackson would be appearing there, although no time is listed, which is unusual. I could get absolutely nothing on ANY Hosme, or Hosme Insurance Agency. I wanted to pin point what location the business was located in, but no luck. I will try additional backtracking as I'd really like to know the town where this insurance agency was located.

MO-NF-7 Stamped in (20F2) Purple Ink

REV: <Fancy Signature Script> J. B. Cromer / Harrison, Mo. //

Trying to find names on-line is like sorting through a beach for a single grain of sand.. Everyone and their brother has a genealogy site and I got so many hits both for the name and the name and location, that I just gave up. The one known example sold on eBay 20 September 2004 for \$10.50. A small price as it was buried in a bigger lot.

MO-NF-8 Applied return address stamp, (14A1) Dark Blue ink on off-white paper.

REV: JOSEPH'S COIN SHOP / 1555 South 39th Street / St. Louis 10, Missouri //

Other than being able to determine that this address still exists, nothing else could be determined about the dates that Joseph's Coin Shop was in business. I was primarily interested in trying to determine if this stamp fixture occurred during the same period that most counter stamps were used, or if it was something affixed by a coin dealer at a later time and was not actually used for circulation. I was unable to determine that. More research is needed.

NEBRASKA

NE-RM-1

| | |
|--|--------------------|
| Printed Size: | 75 X 26 mm |
| Material: | Envelope Flap |
| Envelope Color: | (19K10) Lt. Yellow |
| Print Color: | (1E2) Brown |
| Probable Dates of Use: | Late 1930's |
| Probable Printer | Unknown |
| Number Discovered in Original Find: | 1 |
| Discovery Date: | 2002 |
| First Reported: | This Article |
| Reported By: | John Ostendorf |

NEBRASKA—AMERICA'S WHITE SPOT



Very much like all of the stickers that are found in the M&D. Only the cut portion of the back flap of the envelope was found, with only this one known example to date.

NE-RM-2

| | |
|--|--|
| Printed Size and Material: | 30 X 23 mm, 10.5 in 2 cm. roulette paper coil type stamp |
| Printed Color: | (20K10) Off-white paper, (13I1) red print. |
| Probable Dates of Use: | Late 1930's |
| Number Discovered in Original Find: | 1 |
| Discovery Date: | 2001 |
| First Reported: | This Article |
| Reported By: | James Calvert |



Photograph Courtesy of the James Calvert Collection

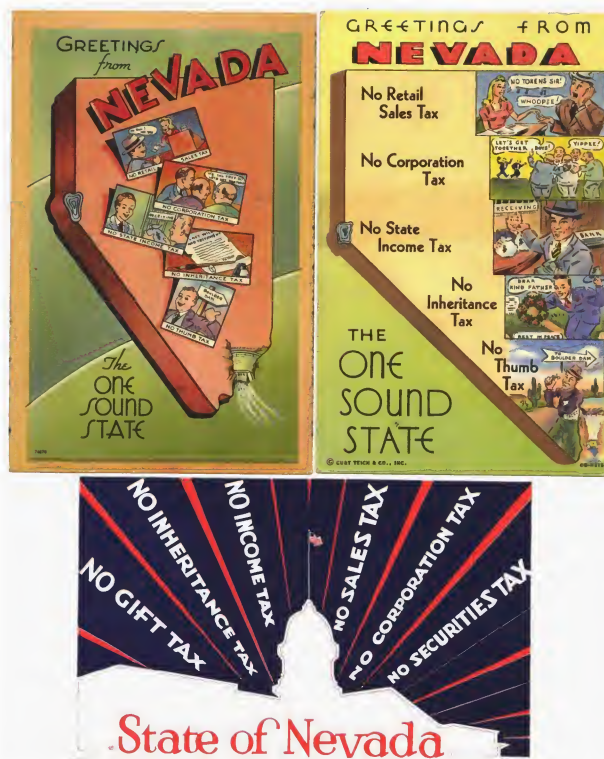
NEVADA

NV-RM-1, NV-RM-2, NV-RM-3

Nevada had a very similar campaign to Nebraska in letting anyone and everyone know that they did not have an important number of taxes, including sales tax, in their home state. Although there are other examples of related memorabilia which will be presented in future issues, these postcards are presented first, as they represent the only category of items, post cards, that has ever had a mention before in our Newsletters.

NV-RM-2 was presented by Lee Degood in Issue #52, January-March, 1986 of our *American Tax Token Society Newsletter*. This is the first report for the other two postcards. An example of NV-RM-2 sold on eBay 22 October 2003 for \$20.50.

None of these post cards were found to have a dated post mark on the reverse, and the dates of issue for these post cards remain unknown. They are presented in the order you see them in because the reverse designs do help indicate a sequence of issue.



Any help on dates used, or other information about Nevada sales taxes would be greatly appreciated. The history for this state still needs to be written for the new catalogue and if anyone wishes to accomplish that they would have their name at the top of that chapter in the new catalogue.

NEW JERSEY

NJ-RM1

Size and Material: Glass, 119 mm tall.
Glass Color: Clear
Printing Colors: (112) Red, at top, (1A1) Black, at bottom.
Probable Date of Issue: 1965
Probable Printer: Unknown
in Original Find: 1. 1 additional example known in the collection of Britt Hall.
Discovery Date: 2001
First Reported: 23 September 2005, Yahoo STT Site Message #1205
Reported By: Monte C. Dean

1st SIDE: <Perpendicular> NO ! NO ! NO ! / NO SALES TAX / SANDMAN / FOR / GOVERNOR / <Perpendicular> NO ! NO ! NO ! / \$100 DINNER / MAY 3, 1965 / <Outline of State of New Jersey Behind All> //,

2nd SIDE: <Elephant with trunk raised holding flag, standing on donkey> //,
BOTTOM: <Blank> //.



Although there have never been any reports of related memorabilia from this state, there was actually quite a battle with the proposed introduction of sales taxes in this state in 1965. This is the first of the items we present, but the only one that is actually AGAINST sales tax. Surprisingly, the other items discovered for this state are PRO sales tax. A much different story than we have seen in any other state when there was a whole lot of folks against sales tax, but very few who actually supported the introduction of a sales tax. One example of this glass sold on eBay 11 November 2003 for only \$6.95. Another example of a neat item that is not be a token, but is still fun to search for.

NEW YORK

NY-NF-1

Dimensions and Material: 31.5 MM, Pin Back
Printed Colors: Black on White Background
Printer: Underground Uplift Unlimited
Probable Date Printed: 1967 -1971.
Original Price Sold for: 25 Cents
First Reported: ATTS Newsletter #114/115,
 July-December, 2001
Reported By: Michael Florer



OBV: REPEAL / THE SALES / TAX //,
EDGE: © UUU. 28 ST. MARKS PL., NYC 10003 //,
REV: <Blank Silver>, Clasp Type Pin //.

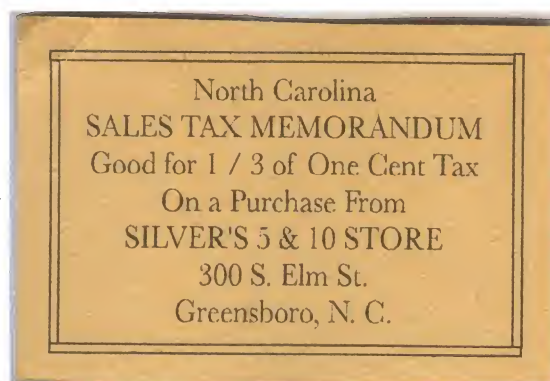
Although the basic information was provided in the above referenced Newsletter issue, this article is able to pinpoint what was known as a maverick to the state of New York. The printer UUU as seen on the edge of this pin back was the Underground Uplift Unlimited which was a major manufacturer of pin backs in the mid to late 1960's, a button-poster-bong-bearing head-shop, right on the Madison Avenue of Hippiedom, St. Mark's Place. It was also one of the first gay rights headquarters, and was the printer of the still famous "Make Love, Not War" pin backs and posters as well as "If it feels good, do it!" Fair warning on these pin backs, if you decide you would like one. There is a huge collector market out there right now for "hippy" items, and anything with UUU on it sells extremely well to that collecting group. One example of this New York pin back sold 15 October 2003 for \$46.00. There are three examples known in the long term collections of John Ostendorf, Jim Calvert, and this compiler.

NORTH CAROLINA

NC-NF-1

Photograph Courtesy of John Ostendorf

Size and Material: 68 X 45 mm, heavy paper.
Paper Color: (6A9) Antique light orange
Printing Color: (1B2) Black.
Probable Date of Issue: Middle 1930's to early
 1950's
Probable Printer: Unknown, probably printed
 locally.
Discovered in Original Find: 4
Discovery Date: 2003
First Reported: 2004, Yahoo STT Site
Reported By: John Ostendorf



OBV: North Carolina / SALES TAX MEMORANDUM / Good for 1/3 of One Cent Tax / On a Purchase From / SILVER'S 5 & 10 STORE / 300 S. Elm St. / Greensboro, N. C. //,

REV: <Blank> //.

This retailer was reported for West Virginia, but this is the first known example for this retailer in North Carolina. Additionally, this is the first confirmed use of chits in this location of Greensboro, North Carolina, as it was quite

uncommon for chits from North Carolina to list a town. All four known examples were found in this paper color, although it is most probable that the original color was considerably lighter. All known examples are quite brittle. All examples are presently housed in long term collections, and it is unlikely this type will be available until such time as new finds are discovered. One example sold on eBay 4 May 2003 for \$51.08.

OHIO

OH-NF-1

Cardboard Color: Off – White_card stock
Printing Colors: Black
Date of Issue: 1935 - 1936
in Find: 2
Size and Material: 64 X 142 mm,
Discovered: 2002
First Reported: October, 2005
Reported By: Michael Florer

This is yet another item that was previously known but has been lost for many decades. On page 216 of the M&D they indicate that this punch card had been reported as a \$1.00 standard type with a stub, but that those previous reports could not be verified. Here we have that verification !!!

It should also be noted that although Michael only has one of these examples in his collection, that the seller whom he purchased it from did have one more example.



Photographs Courtesy of the Michael Florer Collection

Unfortunately Michael did not purchase both examples initially, and when he did make the attempt to purchase that second example at a later time, discovered that the seller had already sold it to another interested collector.

OH-NF-2

Size and Material: 104 X 66 mm, card stock
Cardboard Color: Yellow
Printing Colors: Red and Black
Probable Date of Issue: Uncertain
in Original Find: 1
Discovery Date: 2002
First Reported: 28 September 2005, Yahoo STT Site Message #1216
Reported By: James Calvert

OBV:

<At top in block> 5c 5c 5c 5c <In black print> GOOD FOR AMOUNT SHOWN ON MARGIN AT / <In red print> GALIS LUNCH, Inc, / 9216 Kinsman Road / <In black print> \$1.00 MEAL TICKET \$1.00 / Ohio Retail Sales tax upon the selling price of this Meal Ticket / has been collected as evidenced by affixation on



reverse side / hereto of consumer's portion of the prepaid tax receipt in proper / tax denomination. (Not Transferable-Not Responsible if Lost) / <In red print> No.0898 <In black print> Date ... / Signed ... / <Union Bug> J. POLY & SONS <Space> Vendor's License No. ... / <To left in block> 10c 10c 10c / <to right in block> 10c 10c 10c / <on bottom in block> 5c 5c 5c 5c //, <Consumer's Half of 3 Cent Ohio Stamp affixed on Reverse>//.

REV:

Going strictly by the wording on this ticket it appears that the full amount of \$1.03 was paid at the time this ticket was given to the consumer. My initial thoughts on this card was that it might be an example of an extremely interesting piece of related memorabilia, but since the vast majority of the Ohio cards had only a 3 cent payment made from the consumer to the merchant, it was more of a "meal ticket" with the tax paid, rather than a sales tax punch card. However, with more detailed examination of the punch cards already reported in the M&D one other punch ticket which is listed also had that "full payment" distinction. That being the OH L28, which is also the only Ohio punch card for \$2.00 instead of \$1.00. Since the M&D determined that such a distinction did not preclude a punch ticket from being listed as a type, this new discovery by James Calvert also qualifies. If you have any other opinions, we would certainly appreciate any thoughts you might have.

OH- RM-1

Dimensions: 11 1/2" X 16", 290 X 410 mm
Material: Heavy Tag Board
Date Issued: 1936
Issued By: State of Ohio
Print Colors: Black, Red, and Blue
First Reported: Via Email, 2002
Found: 1
Reported By: John Ostendorf

OBV: <Black> WHO GETS THE / SALES TAX MONEY / 1936/ < Picture to left><Red> YOUR SCHOOL / <Blue> \$24,750,000. / <Picture to left> <Red> CITIES, COUNTIES / AND TOWNSHIPS / <Blue> \$16,500,000. / <Picture to left> <Red> POOR RELIEF / <Blue> \$10,000,000. / <Black> STATE OF OHIO NONE EXCEPT THE COST OF ADMINISTRATION / THE SALES TAX GOES BACK TO THE COMMUNITIES IN / WHICH IT IS PAID - TO KEEP SCHOOLS OPEN - TO KEEP LOCAL / GOVERNMENTS FROM COLLAPSING - AND TO KEEP PEOPLE / FROM STARVING / <State Emblem> / <Small> ISSUED BY THE TAX COMMISSIONER OF OHIO / GEORGE EDGE, SECRETARY. //



REV: <Blank> //.

Photograph Courtesy of John Ostendorf

You just have to admit, this is a super interesting piece of memorabilia. Even if this is not a "token" this certainly deserves a place in any catalogue with sales tax as a subject. This is a perfect example of what we would like to see in our new catalogue. Do you have some Posters that have never been reported? Let us know and you can be assured that you will be given full credit for those finds.

Would you like to see your New Finds and Related Memorabilia reported Here?

Email details with photo attachments to Monte Dean at: Moxking@aol.com, or Send verbal details and photos only to: Monte Dean, #3 - 11th Ave. S.W., Rochester, Mn. 55902.

FIRST REPORTS always credited to the first member making each report.

OH- RM-1

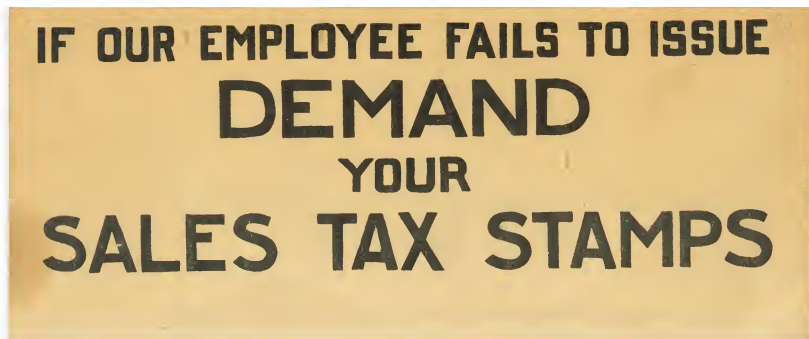
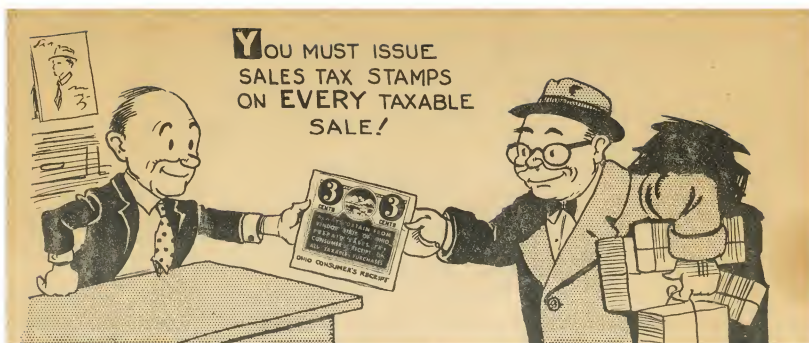
Dimensions: 184 X 82 mm
Material: Cardboard
Date Issued: 1951 - 1960
Issued By: State of Ohio
Print Colors: Black
First Reported: Via Email, 2002
Found: 1 plus 1
Reported By: Bruce Whyte

OBV: <Merchant handing type 3 Ohio Consumer Receipt to Customer> YOU MUST ISSUE / SALES TAX STAMPS / ON EVERY TAXABLE / SALE ! //,

REV: IF OUR EMPLOYEE FAILS TO ISSUE / DEMAND / YOUR / SALES TAX STAMPS //.

This poster was first reported in the *ATTS Newsletter* Issue 68, Jan.-Mar. 1990 by Bruce Whyte but the details as to size, type of material and dates of issue were not reported in that article. John Ostendorf supplied the details on this poster, as he has an example in his collection. It is fairly obvious both from the size and the script that this poster was designed to be on top of a cash register with the obverse facing the teller and the reverse facing the consumer. John also pointed out two other interesting notes on this poster that were not previously known. First, since the picture of the consumer half is a type 3 this does indicate that this poster was used from 1951 to 1960 when this stamp type was in use. Second, and even more interesting is John's point that if this type of poster was still needed this late in the Ohio stamp program there were still plenty of consumers and vendors both who still needed to be reminded to hand out and collect the receipts.

Photograph Courtesy of John Ostendorf.



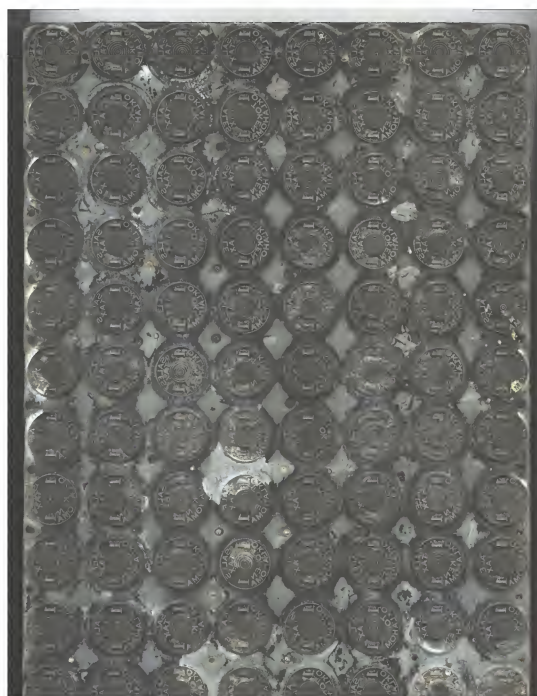
OKLAHOMA

OK-RM-1

Size and Material: 7 15/16" X 11", thin steal plate applied to wooden board for display.
General Color: Dark Gray and Black.
Display Base: 7/8" thick stained hardwood.
Probable Dates: 1943-1952
Probable Manufacturer: Label House
Used for printing of: Obverse of OK S18
of Tokens on Plate: 8 X 11 tokens (88)
Discovered: Oct., 2004
First Reported: *ATTS Newsletter* #127, Oct. - Dec. 2004
First Reported By: Ralph Harnishfeger

This is only a part of the original complete plate. It is obvious that this was cut from a larger piece. How large that original plate was, or how many tokens were set to print on that original plate remains unknown.

Here is an excellent example of what can happen when bidding goes insane. Since this is the only known example of any



printing plate for sales tax tokens from any state, I believed it was essential to keep this item within the sales tax token collecting fraternity. When this appeared on eBay in October, 2004 there were a number of bidders, and the one that kept bidding up and up and up had Oklahoma as part of his eBay name. So although this example would have gone to a good home, it probably would have left our collecting fraternity, never to be seen again. With that in mind I just kept bidding. The final winning bid amount was \$230.39. I do not believe I could ever recoup this amount if this item was resold, but that was not the point. At least it will stay within our sales tax token collecting fraternity.

OREGON

OR-RM-1

Here is a very interesting original cardboard display (304 X 227 mm) of 10 OR 5A (catalogue number as listed in issue #130 of the *ATTS Newsletter*). As you can see, this is one way that these buttons were promoted in the state of Oregon, and does answer a couple of questions I had as far as the distribution of these pin backs is concerned. I had always believed that these pin backs were probably produced by some organization and were given away in order to promote the idea of NO SALES TAX in the state of Oregon. Here we see that at least in this case, that was not correct. This display is obviously one that was produced for the purpose of selling these buttons to the general public. This still does not answer the question of how the money collected from the sale of these pin backs would have been used or distributed. Did the merchants collect a part of the sale? Was the amount collected used toward defeating the sales tax proposals in some way? This is the first time these questions have been raised concerning these pin backs. Perhaps we will have some members of our society who might be able to answer some of these questions. The phone number listed at the bottom of this sign is still in operation, however, I did not receive any responses to the messages that I left on the answering machine (no big surprise there, I guess).

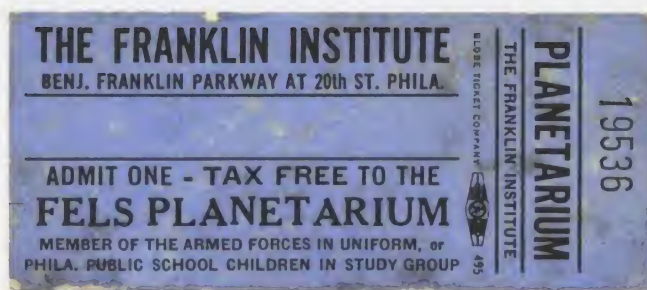


Photograph Courtesy of Tom Holifield

PENNSYLVANIA

PA-RM-1

Size and Material: 88 mm X 48 mm
Cardboard Color: (19D6) Light Blue
Print Color: (1B1) Black
Dates Used: Unknown
Printed By: Globe Ticket Co.
First Reported: This article
Reported By: Monte C. Dean



OBV: THE FRANKLIN INSTITUTE / BEN. FRANKLIN PARKWAY AT 20th ST. PHILA. / <Space> / ADMIT ONE – TAX FREE TO THE / FELS PLANETARIUM / MEMBERS OF THE ARMED FORCES IN UNIFORM, or / PHILA. PUBLIC SCHOOL CHILDREN IN STUDY GROUPS / <From top vertically listed> 19536 / THE FRANKLIN INSTITUTE / GLOBE TICKET COMPANY <Union Bug> 495 /

REV: Blank //

For many years it was very common for all of the event tickets issued in Pennsylvania to have this exclamation that indicated that tax was already paid on the event ticket. This exception applied only to members of the armed service in uniform and public school children in study groups. Undoubtedly, the tax indicated was a sales tax on those tickets. There are probably many dozens of these yet to be discovered, and much additional research could be done on the dates these tickets were used and issued.

SOUTH DAKOTA

RM-1 Plus Additional Rules and Regulations Examples

Size of Pamphlet: 6" X 9"

Date: 1941

Color: (5K4) Red with minor orange tint

Page Number: 64

COVER: BULLETIN NO. 36 <Space> JUNE 1, 1941 / STATE OF SOUTH DAKOTA / DIVISION OF TAXATION / RULES AND REGULATIONS / RELATING TO / RETAIL OCCUPATIONAL SALES TAX / AND USE TAX / Effective July 1, 1941 / These rules and Regulations supersede all previous Rules and Regulations. / RETAIL SALES TAX ACT / TITLE 57 PART 6 / SOUTH DAKOTA CODE OF 1939 / USE TAX OF 1939 / <State Emblem> / Issued by / J. H. Bottum, Jr., / DIRECTOR OF TAXATION //



As you can see from the photograph, the South Dakota Rules and Regulations Pamphlet detailed above is only one of several pictured. I did not list all of the Rules and Regulations pamphlets that I have from the many different states, as it would have taken much too much space here. But the point I hope to make is that these pamphlets are one of the most important direct connections to state history as it applies to sales tax that we are ever likely to find. All of the exact details about sales tax use for each state are specifically listed. Even if all of these pamphlets that we know about were included, I doubt we would cover even 5% of the ones that do exist out there somewhere. I know many other STT collectors also collect these, and I think they would be a very legitimate inclusion on any section in any state on related memorabilia. My question, then, is; "Do YOU believe these very important pamphlets deserve a place in our related memorabilia section of the new catalogue we are working toward?"

These have occasionally been seen in the pages of the *ATTS Newsletter* such as the example provided by Richard Johnson of the 1935 Missouri Rules and Regulations in issue #107, October- December 1999.

This South Dakota example sold on eBay 20 September 2003 for \$4.26. Yet another example of something we might look to collect and add to our collections for very little money. Usually finding them is the hard part.

TEXAS

TX-RM-1

Size: 6 1/4" X 3 5/8"

Material: Paper Envelope

Date: 1 May 1959

Paper Color: White

Print Color: (1A1) Black

Postmark Color: (5K4) Red

RETURN ADDRESS: <Small>

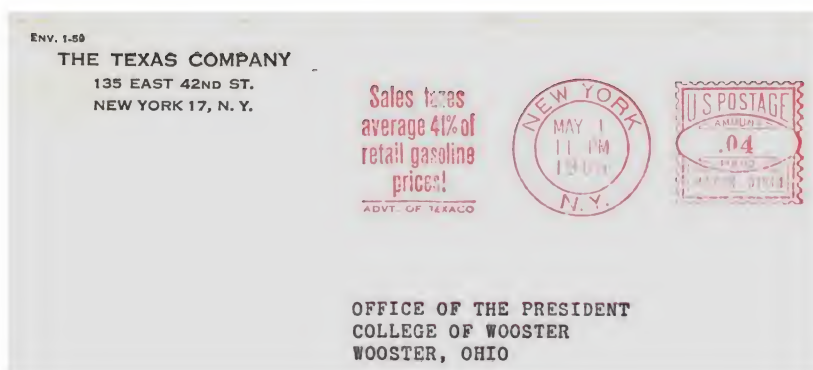
ENV. 1-59 / <Large> THE TEXAS COMPANY / 135 EAST 42ND ST. / NEW YORK, 17, N.Y. //

PREPRINTED METER:

Sales taxes / average 41% of / retail gasoline / prices! <Small> ADVT. OF TEXACO / <Postmark> / U. S. POSTAGE / AMOUNT / 04 / PAID / METER 01514 /,

POSTMARK: NEW YORK / MAY 1 / 11 PM / 1959 / N.Y. //

ADDRESSED TO: OFFICE OF THE PRESIDENT / COLLEGE OF WOOSTER / WOOSTER, OHIO / U //



VIRGINIA

VA-RM-1

Size and Material: 140 X 108 mm
Paper Color: (5J11) Light Green
Printing Color: (1A1) Black
Probable Date of Issue: 1987
Probable Printer: Unknown, probably local
In Original Find: Original pad containing 103 examples
Discovery Date: 2001
First Reported: 30 September 2005, Yahoo STT Site Message #1234
Reported By: James Calvert. All of the examples known were originally discovered by Tom Holifield.

OBV: GIANT FOOD INC. / VIRGINIA SALES TAX EXEMPTION / STORE NUMBER / AMOUNT OF SALES TAX / EXEMPTED / DATE / VIRGINIA SALES TAX IN THE ABOVE AMOUNT HAS NOT BEEN COLLECTED FROM THE HEREIN NAMED CUSTOMER BY REASON OF: / CUSTOMER HAS A DIPLOMATIC CARD / CARD NO. / CUSTOMER HAS ON FILE IN THIS STORE A FORM ST. 10 WITH A CERTIFICATE OF RESIGSTRATION / REGISTRATION NO. / CUSTOMER HAS ON FILE IN THIS STORE A FORM ST 12 OR ST 13 / CUSTOMER HAS WIC VOUCHER / CUSTOMER'S NAME (PLEASE PRINT) / ADDRESS / CITY STATE ZIP / CUSTOMER'S / SIGNATURE / FORM 27 4/87 CMX //,

REV: <Blank> //.

This is the second example of a Sales Tax Exemption receipt presented in this article. As was mentioned with the previous example from California, this is one type of Related Memorabilia item that can still be found today in any state that has a sales tax, and can be picked up by any interested collector (us) for free. It is likely that we will see more of these presented in the near future as collectors become aware that they are available, that they do count as an item of Related Memorabilia and that it costs no more than a simple visit to any retailer in any state that does have a sales tax to obtain one.

WASHINGTON

WA-NF-1

Size and Material: 53 mm X 21.5 mm
Cardboard Color: (3H1) Deep Red-Orange
Print Color: (1A1) Black
Number Found: 9
First Reported: This Article
Reported By: Monte C. Dean

OBV: Bremerton Drug / Fourth and Pacific / Will redeem this for / 1 SALES TAX TOKEN / On or before July 1, 1935 //,

REV: <Blank> //.

Examples of WA-NF-1 sold on eBay 12 September 2004 for \$51.00 and on 30 August 2005 for \$56.50.



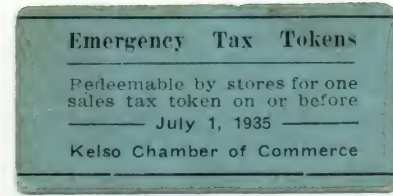
WA-NF-2

Exactly the same in all respects except the cardboard color is a lighter orange (4H4) color. Only 4 of these were found in the original hoard. All known examples are in long term collections.

WA-NF-3

Photograph Courtesy of Michael Florer

Here is an excellent example of how we determine if a new find is in fact a new type, or a new variety. Generally, a new type is only given that designation if there is such an obvious difference between one example and another that detailed measurements are unnecessary. In other words the difference is so stark that nothing more than our own eyes are needed to tell one example from another. In the case when a new item is given the distinction of a variety, rather than a type, it usually means that something more than examination by the eye is necessary. Perhaps the piece needs to be magnified to determine a die variety, or one line in the script of a paper item must be measured with a caliper to make the determination of which variety it is, or perhaps a close side by side comparison is really necessary in order to determine one variety from another. In the case of determining that a new find is a variety, rather than a type, it means that there is also some examination necessary beyond simple eye examination.



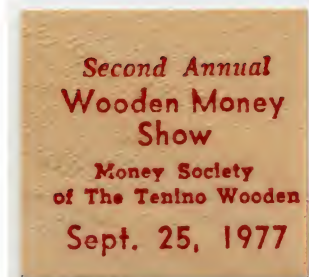
This Washington Local scrip reported by Michael Florer is just such an example. The only difference between the piece you see pictured and the WA L19 is that all of the previously reported examples of this type have square corners. This pictured example from Michael clearly shows that the corners are rounded, rather than square cut.

From this point, we need to do a couple of things before we decide if this piece is a type or a variety. First, are we sure that this is a die cut corner that occurred in the process of the original printing and cutting? Michael reports that close examination confirms that the corners are die cut, and were not artificially cut in some way after the original printing. Our next question must be, is the source of this information reliable? In this case, we have no doubt, as Michael has proven both his analytical expertise and honesty within the ATTS for many years. So what is our conclusion? In fact this can be considered a new TYPE, because it can be readily distinguished quite easily from the WA L19. Although further examination with magnification may be called for because there is some chance of someone other than Michael presenting a “falsified” cut corner if there was reason to believe some additional profit might be gleaned from such an alteration, that additional examination is really unnecessary to determine one type from another.. These are the details of how we have determined this to be a new type, rather than a new variety. Do you agree? With so many new finds being presented for inclusion in the new catalog that we are all working toward, this is an important question. **So what DO YOU think?**

WA O12 – Description Change

Photograph Courtesy of the Michael Florer Collection

Michael Florer noted that he had an example of the WA O12 that had lines 5 and 6 of that token reversed. In the M&D, page 342, the WA O12 is listed as part of the series for 1977 which comprises O7 to O12. All of these should have had the same common “reverse”, which would be: Second Annual / Wooden Money / Show / of The Tenino Wooden / Money Society / Sept. 25, 1977//. However, Michael notes that his O12 has line 5 and 6 reversed, to read: Second Annual / Wooden Money / Show / Money Society / of the Tenino Wooden / Sept. 25, 1977 //. On checking a large number of O12 it was discovered that ALL of the O12 examined had this “error”. So the question now remains, can anyone come up with one that has the “correct” reverse, or are ALL of the O12 actually wrong? And are there any other tokens from this series that may have been paired with this “incorrect” obverse?



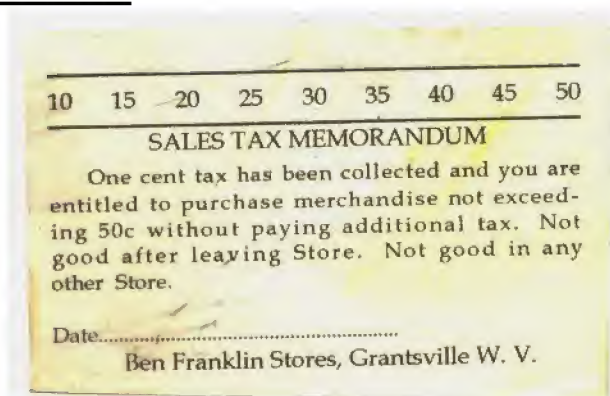
OOPS! All wrong???

**STAY TUNED IN UPCOMING ISSUES OF OUR AMERICAN TAX
TOKEN SOCIETY NEWSLETTER FOR EVEN MORE NEW FINDS AND
RELATED MEMORABILIA COMING YOUR WAY!**

WEST VIRGINIA

WV-NF-1

Size and Material: 80 x 50 MM, Paper
Paper Color: (17J9) Off-White
Printing Colors: (1A1) Black
Date of Issue: 1935 – early 1950's
Probable Printer: Unknown
Number Found: 4
Discovery Date: 2001
First Reported: 30 September 2005, Yahoo STT Site Message #1233
Reported By: James Calvert

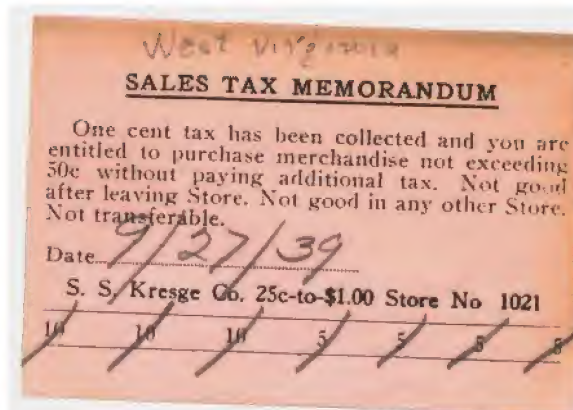


OBV: 10 15 20 25 30 35 40 45 50 / SALES TAX MEMORANDUM / <Indent> One cent tax has been collected and you are / entitled to purchase merchandise not exceed- / ing 50c without paying additional tax. Not / good after leaving Store. Not good in any / other Store. / Date ...> / Ben Franklin Stores, Grantsville W.V. //,
REV: <Blank> //.

This is the first report of scrip from this retailer or for this location in West Virginia. The wording of this scrip is very similar to those already known from other retailers in West Virginia. All four known examples are presently housed in long term collections. One example sold on eBay 3 May 2003 for \$49.99.

WV-NF-2

Size and Material: 80 x 50 MM, Paper
Paper Color: (9K9) Light Pink
Printing Colors: (1A1) Black
Date of Use: 9/27/39
Probable Printer: Unknown. Probably local.
Number Found: 1
Discovery Date: 2001
First Reported: This Article
Reported By: Monte C. Dean



OBV: SALES TAX MEMORANDUM / <Indent> One cent tax has been collected and you are / entitled to purchase merchandise not exceeding / 50c without paying additional tax. / Not good after leaving Store. Not good in any other Store. / Not transferable. / Date ____><9/27/39 in pencil> / S. S. Kresge Co. 25c-to-\$1.00 Store No 1021 / 10 10 10 5 5 5 5 /,
REV: <Blank> //.

Very much like the series WV L2 to L5, as those are all from S. S. Kresge, but with two major distinctions. The first is that L2 listed store No. 135, while L3 was for store No. 139, and both L4 and L5 were for store No. 391. This new find is for store No. 1021. Additionally, all of the other S. S. Kresge used yellow paper, while this is the only example known for this merchant in Light Pink (9K9) paper.

MAVERICK ?

Here is an 18 mm aluminum token reported by Tom Holifield that might or might not be considered a maverick for a sales tax token. In any case where a ¼ cent denomination is listed, the first thing that sales tax token collectors hope is that we can determine that the piece actually was used to pay for sales tax. In many instances, as with the Elmes Cash Grocery issues that were originally listed in the M&D as Illinois Mavericks, IL M1 and IL M2, such assumptions are later proven incorrect. The IL M1 and M2 were deleted from the catalogue with the Catalogue Supplement Sheet CSS5 of 06/22/94.

Care must be given any time a new token is discovered with such a denomination. It was not uncommon for merchant's previous to the 1930's to issue series of denominations as advertising gimmicks rather than for particular use within their establishments. Some even produced tokens that included 1/8 cent, ¼ cent, ½ cent, and higher denominations within those series. Additionally, there are merchant tokens with odd denominations such as 6 ¼ cent, where the first thing that comes to our mind (as sales tax token collectors) is that perhaps the cigar store that issued that denomination was counting the cost of a cigar at 6 cents, and the tax on that cigar as ¼ cent all in one token. But in almost all cases where these tokens had these odd denominations, they served the purpose of promotion for that business, not for the use of sales tax payment.

Photographs Courtesy

Of Tom Holifield

I did not have a great deal of time to search for information on this token, but with a single google search did find that the only Warder Park was found in Indiana, although neither Kriste Evanoff, or her Delicatessen found any hits. Here is the information provided on the history of Warder Park.

WARDER PARK: Part of the Old Jeffersonville National Register District, Warder Park is located at the northeast corner of Spring Street and Court Avenue. During the Civil War it was the site of a bakery complex that produced hardtack for Union soldiers. Laid out in 1887, the park honors Luther Fairfax Warder, who served several terms as mayor during the late 19th century and led the successful campaign to return the county seat to Jeffersonville. The park's centerpiece is the former Jeffersonville Public Library, a neoclassical structure distinguished by its small but magnificent bronze dome. Built in 1903 with funds from Andrew Carnegie, it was designed by Jeffersonville architect Arthur Loomis, who had been a partner in the outstanding Louisville firm of Clarke & Loomis. The building was acquired recently by Jeff-Clark Preservation, Inc., which plans to use it for a local history museum. Standing immediately to the west is the former Post Office Building. Erected shortly after the Carnegie library, this buff-brick structure is also an excellent example of the neoclassical style. It has been renovated recently for medical offices. Located immediately across Spring Street from Warder Park is the Masonic Temple, another important example of the neoclassical style, also designed by Arthur Loomis and erected in 1926.

So could this piece be a sales tax token? Probably not, at least with this information. Perhaps someone with a bit more time can do some additional research to pinpoint the dates that the Kriste Evanoff Delicatessen was in business, which might determine the date and indicate if it were minted before or after Indiana introduced a sales tax. From the style only, my guess is this was minted prior to any sales tax in Indiana.



Do YOU have comments, corrections, additions, questions, or new information you would like to relate to anything that appeared in this issue of our Newsletter? Why not send our Editor, Robert Frye what YOU have to say at:

The American Tax Token Society Newsletter MAIL BOX

Attention: Robert Frye, Editor

P. O. Box 14514

Lenexa, KS. 66285-0514

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-222 (rharnish@lhup.edu)

Several interesting items came on the eBay auction block since the last newsletter. An unlisted Morgantown West Virginia Woolworth paper token described as similar to L20 sold September 22 for \$129.50 to the highest of 12 bids.



Next in price was a Spokane, Washington L46cs1 counter-stamped for use at the Central Meat Market, listed at R10 this paper token sold for \$84.56 on November 3rd. with just 3 bids.

- Dean Johnson Texas tax token sold November 27 for \$61.09 with 11 bids.
- Omaha, Nebraska Anti-Sales Tax paper brought \$60.00 on October 22.
- Tenino Washington wooden tax token Thurston Co. sold on November 8 for \$32.32.
- Jerry Bates sales tax token from 1975 brought \$15.49 with 8 bids ending on November 29th.
- Rushville, IL brought \$23.49 September 23 with 8 bids another \$12.55 November 4th, with 2 bids.
- Rossville, IL L89, R5 sold for \$16.49 to the highest of 7 bids.
- A provisional from Mattoon, IL had 6 bids and sold for \$10.50 on October 26th.
- Two different Washington's brought \$10.02 on November 7th, I have no further details on this.
- Several rolls of Arizona 1 mill tokens were offered at \$9.00, some were sold other were not.

A relatively large number of tax tokens were first offered at or near the \$10.00 level but failed to find a bidder. Many were re-listed at reduced prices and subsequently found homes as detailed below:

- Farwest Lithograph Co., Seattle WA, L32 was bid to \$7.00 on November 9th.
- Jackson Co., IL L43B sold for \$7.50, with 1 bid,
- Jackson Co., IL L43E R4 sold for the same \$7.50, one bid.
- Seattle, WA L29a, R5 sold at \$7.50 with 2 bids,
- Gillespie, IL L41, R3 brought \$7.03
- Seattle, WA L37, R6 also had one bid and sold for \$7.50.
- Monmouth, IL L65, R5 brought \$7.10 with 3 bids ending on September 24th.
- Several Cathlamet, WA pieces were offered for \$6.50 (L3, L4, L5 & L6) but had no bidders.
- Spokane, WA, good to August 1, 1941, L47 sold for \$5.50 with 4 bids on November 13th.
- Mt. Olive, IL L66, R-4 and Seattle, WA L42, R-3 could find no interest at the \$5.00 level.
- Buchmann Hardware, Seattle, WA L29b sold on November 2nd. for \$4.95.
- Jackson Co. IL, L45, R5 brought \$4.50 on November 20th. with just one bid.
- Hoopeston, IL provisional sold for \$4.78 with 3 bids on October 21st.
- Louisville, KY Arctic Ice L3 and L4 pair sold at \$4.50 on November 20th and November 27th.
- Previously unsold Jacksonville, IL trio of L46A, B and C sold for \$4.50 on November 27th.
- Keithsburg, IL sold for 3.75 with 3 bids on November 20th.

A relatively large number of tokens, both single tokens in the R3-R6 range and mixtures went unsold this past quarter. A few larger mixtures were sold, likely to variety collectors. The unusual use of tax tokens is of interest to many. A Snakeskin Purse made of Missouri Sales tax tokens, both red and green, was un-bid at \$5.00; perhaps the hefty shipping charge of \$4.00 was enough to temper enthusiasm for this item.

OHIO'S COLORFUL PREPAID SALES TAX

By James Bird R-539

The necessity for them one might say started with the stock market crash in 1929. Stores & factories closed, many persons were put out of work with no money to buy any thing, and there was a run on the banks & saving & loans. Some closed. Sales of goods dropped

The State also lost revenue and felt the pinch; they had to find a new or additional source of revenue. In 1934 the state enacted a 3-cent sales tax on retail sales per dollar. The law was to take effect January 1, 1935. Due to a lack of stamps and some merchants not receiving them in time the start date was postponed to January 27, 1935.

Ohio General Code, sections 5546-01 to 5546-50 and section 5546-5542 set definite fixed brackets of taxation.

Sales fewer than 8 cents there was no tax.

There was to be 1-cent tax on sales from 9 cents to 40 cents.

There was to be 2 cents tax on sales from 41 cents to 70 cents.

There was to be 3 cents tax on sales of 71 cents to \$1.00.

This way the customer would know the tax he had to pay and no more. The receipt provided was his proof that he paid the tax and the merchant was not pocketing the tax monies. It also showed that the Merchant paid the government the tax.

Ohio devised a way of having the merchant collect the tax for them. He had to keep records of taxes collected. It became the duty of each vendor to collect and see that the correct amount was collected.

The state had the vendors or merchant put up his own money to buy the stamps and keep a supply of them before he could make a sale. He prepaid the tax this is why they are called prepaid taxes. This was printed on the consumer receipt to show the tax was already paid.

I remember going to the county treasurer many times to purchase the stamps. The nice thing about it was I was only two blocks away, and thereby I could get smaller amounts at a time.

On the back of the first Ohio state issued punch cards there is an example of how the estimated tax revenue funds would be used for the year 1936.

| | | |
|---------------------------------|--------------|---------|
| Schools | \$24,748.500 | 45.00% |
| Local Government | \$16,499.000 | 30,00% |
| Poor Relief | \$10,000.000 | 18.18% |
| Vendors and Treasurer discounts | \$1,925,000 | 3.50% |
| Administration | \$1,827,000 | 3.32% |
| | ----- | ----- |
| Estimated collection | \$55,000,000 | 100.00% |

Now for Montgomery county, in which Dayton is the county seat, the state returned 77 cents on the dollar, 23 cents was used for the poorer counties as well as State administration cost. As outlined above Ohio collected a total of \$48,000,000 dollars in 1935, over 15,000,000 stamps were printed.

Montgomery County in 1935 collected \$2,327,492 dollars. Their share returned from the state was \$1,794,965 dollars, of which was Portioned out to the city of Dayton, the County government, the schools, the townships, poor relief, and old age pensions.

In 1936 the state collected a \$7,000,000 increase

| | |
|-----------------------------|------------|
| Dayton city school received | \$ 443,000 |
| City of Dayton | \$ 259,000 |
| Montgomery Co, | \$ 142,000 |

| | Received in 1935 | 1936 estimate |
|--------------------|------------------|---------------|
| City of Dayton | \$ 259,000 | \$ 380,000 |
| Montgomery Country | \$ 142,000 | \$ 208,000 |

At the time of a sale, let's say a dollar sale. A 3-cent tax stamp was torn in two. The consumer receiver his half, the vendor kept his half, when the stamp was torn in two, it was now cancelled so it could not be used again. The vendor half was to be kept to show that he collected the tax and how much, and proof that it matched his sales.

Ohio did not believe they were getting all the tax that should be generated. Some might be collecting tax but they were not giving out the stamps. Ohio sent out tax agents to check up on the vendors to check their compliance. The vendors books were checked and they had a fine slapped on them if he it showed he did not buy enough stamps to match his sales. Stores were spot checked, from time to time, especially on stores that a complaint was received that a consumer did not receive a stamp. The agent 's would go in and make purchases to see if they would receive stamps. I remember that over the years I was checked twice.

The stamps were printed in 12 denominations. 1c, 2c, 3c, 6c, 9c, 12c, 15c, 30c, 60c, \$1.50, \$3,00 and \$15,00, each had it own colors. Due to the short supply of paper and ink many colors of ink vary in shade, as does the paper. There were 6 companies that printed the stamps: Columbian Bank Note Company, Reserve Lithograph Company, Walter P. Simpson Company, Strobridge Lithograph Company, The Superior Printing & Lithograph Company, and Merrick Lithograph Company.

Besides the Stamps there were punch cards for vendors that had many small items mainly 5 & dime stores. These had twenty spaces for 1c, 5c, & 10c purchases that equaled a dollar. You would pay 3 cents for the card on your first purchase, and then as you shopped each counter would punch out your sale, when all the spaces were punched out you had to pay for another card. If you did not use this card up you could save it for the next time you came back to that store. Each merchant had their own card; you could not take cards from store to store. Each card had the store name and address printed or written in so that the merchant knew it came from their store.

The advantage of this card was to prevent paying ten percent tax on a dollar sale. If you would have bought a 10-cent item from 10 different counters you would have to pay one-cent tax on each purchase. The result would be paying 10 cents tax per dollar in total sales if it not for the card. Each counter had its own cash register and items purchased at a given counter required you to pay there. By using the card at each counter would punch out a dime sale on the card and when the card was used up you would have completed your three cents tax. The customer had to always prepay for the cards. The vendor purchased the cards from the state and the consumer reimbursed the vendor.

At first the state allowed the vendor to have his own punched cards printed according to the state guidelines. He had to purchase a 3-cent stamp to be applied to the back of the card. Later the state preprinted cards that had a 3-cent stamp pre-printed as part of the card; it was then sold to the vendor for use.

The state also had a rebate program of 3 cents on the dollar return. The public could not accumulate enough returns to benefit from it. The state allowed non-profit groups, schools, and church's to collect them and turn them in. This way it would have consumer demand for the stamp. The state required them to be in packs of 100. Many people still remember counting these at school.

As time passed World War II came and went and the cost of paper, ink, printing and labor, as well as agents and administration rose. The first attempt to cut costs began around 1955 when they switched from bi-color to single color printing for the most common stamps in the 1, 2 and 3 cent denominations. Then they cut the size of the 1, 2, and 3 cent stamps in half. In addition they cut the rebate of 3 cents on the dollar to 2 cents on the dollar and required larger quantities for each redemption. If a group was sent in that had less than the required amount they would be destroyed with out paying a cent to the redeemer. The collection of stamps ended December 31, 1961.

The vendor is now required to charge the tax and send it in, but the consumer no longer receives the colorful receipt and so ends the colorful sales tax stamp era. Now it's up to us to collect and preserve these unwanted tax stamps along with their history before they fade away and are forgotten.

NEWSPAPER CLIPPINGS

NEED MORE MONEY TO PURCHASE ZINC SALES TAX TOKENS

State Auditor Forrest Smith Asked
Gov. Stark for an Additional
\$25,000.

CONFUSION OVER COLLECTION

Large Kansas City Firm Threatens
to Stop Collection Unless New
Tokens Are Supplied.

JEFFERSON CITY, Mo., Sept. 18.
— (UP) — State Auditor Forrest
Smith today asked Governor Stark
to release an additional \$25,000 to
purchase more zinc sales tax tokens
to end what Smith termed wide-
spread confusion over sales tax col-
lection.

"I've had a number of calls from
banks and merchants complaining
of the zinc token shortage," Smith
said. "One of the largest firms in
Kansas City has threatened to stop
collecting the sales tax from cus-
tomers unless it is supplied with ad-
ditional new mills. In some cases
customers have refused to accept
the old mills in change."

The state auditor explained that
he had made a "gentlemen's" agree-
ment with Stark that he would try
and change the state sales tokens
from cardboard to zinc pieces with
\$75,000, one-half the sum granted
for the purpose by the legislature.

Smith said with that amount his
office had been able to manufacture
only 30,000,000 new tokens, all of
which have gone into circulation.

Taken from The Chillicothe Constitution Tribune, Chillicothe, MO, Friday September 17, 1937



ADVERTISEMENTS

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to hold and publish ads in future issues if space limitations prove to be an issue. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Token Giveaway - tokens donated by Jerry Schimmel (A huge thank you to Jerry for his support of the ATTS). Requests will be honored in the order they are received via postal mail only. The tokens will be given out until they are all gone.

- **What we have available:** Each member is entitled to request one Miscellaneous O22 token, these are uncirculated. We also have Missouri O19A or O19B. Please be sure to request the sub-variety desired or the Editor will make the choice for you.
- **How to get them:** Print your name, membership number, and the token requested on your correspondence. Include a self addressed stamped envelope for the return of the tokens. Requests made without a self addressed stamped envelope will not be honored. Mail all requests to: ATTS Giveaway, P.O. Box 14514, Lenexa, KS 66285.

ATTS Catalog Supplement Pages: There are currently 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is available for \$13.00 ppd, just the black and white for \$10.00 ppd and the color sheets for \$3.50 ppd. If you wish to order a set please contact Carl Cochrane, Secretary/Treasurer.

Collector wishes to purchase dog licenses or tokens from Pennsylvania, Ohio and Illinois. I have some tax tokens to trade. R. Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751 or e-mail rharnish@lhup.edu

Looking to buy Illinois Provisionals and transportation tokens. Please e-mail list to Les McCalip at Les_McCalip@hotmail.com

Collector needs the following Illinois provisionals; L3 Astoria, L19 Casey, L36 DePue, L38 El Paso, L52 Ladd, L56 Livingston, L85 Redbud, L104 Witt and L106 Wyoming. Larry Warner (R-203) 777 E. Harrison, 2nd Floor, Brownsville, TX 78520 larry@larrywarner.com

Will Trade strictly uncirculated TX R4 Franklin Spears for your R1 Jim Barlow or R2 Jake Johnson, or M1 Bill Brigham or M2 Dean Johnston or M3 Charlotte Keats. Larry Warner (R-203) 777 E. Harrison, 2nd Floor, Brownsville, TX 78520 larry@larrywarner.com

Collector needs IL Metal Provisionals to complete collection – Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba). Also need most IL paper issues, indicate condition and asking price. Dan Thannen, 309 Kenyon Drive, Springfield, IL 62704 or e-mail donthannen@aol.com

Ohio Tax Stamps Wanted: Will buy or trade for the following Ohio tax stamps: S28, S99, S112, S115, S123, S130b, S140, S141, S164, S165, S168, S175, S188, S190, S192, S234, S242, S243, S245. Have Civil War tokens or a confederate stamp? Columbian World Fair Items? E-mail jamesbird@earthlink.net or contact the editor to be put in touch via regular mail.

For Sale or Trade: I will trade uncirculated Mississippi aluminum 1 mill tokens for similar from other states. I will also trade field grade arrowheads for U.S. Stamps and tokens. Contact Billy Ethridge 11956 Newton City Martin Rd, Collinsville, MS 39325-8930, Tel 601-986-2233 or e-mail billywethridge@comcast.net for information or offers.

NEWSPAPER CLIPPINGS

HAMMOND SET TO CASH IN ON ILLINOIS TAX

Merchants Gleeful as 3 Per Cent Sales Levy Goes Into Effect

Hammond merchants opened their doors today in a happy frame of mind. The 3 per cent sales tax voted by the Illinois general assembly a month ago went into effect throughout the Sucker state this morning.

The higher impost is expected to drive thousands of Illinois shoppers into Hammond to escape the 3 per cent levy.

This expectation is based on the experience which Hammond store keepers enjoyed when the original 2 per cent Illinois sales tax went into effect. At that time, local stores noticed a decided bulge in buying and they traced it to Illinois shoppers who sought to evade the tax.

Stronger Movement Seen

With the Illinois levy now up one cent, an even stronger movement from Illinois to Hammond is expected to materialize, according to numerous merchants questioned this morning.

Stronger Movement Seen

With the Illinois levy now up one cent, an even stronger movement from Illinois to Hammond is expected to materialize, according to numerous merchants questioned this morning.

The 3 per cent tax in Illinois will be paid with coins instead of tokens for the time being.

Coining of the 1.5 mill tokens, representing the tax on a 5 cent purchase, has been started by the state, but it may be several weeks before they are in general circulation.

Even then, acceptance of tokens is optional with merchants. Some loop department stores in Chicago announced this morning that they have decided to collect the higher tax only in cash, dispensing with tokens.

How Levy Will Work

These stores have posted the basis on which they will collect the tax, starting with 1 cent additional on purchases between 15 and 49 cents; 2 cents additional between 50 and 83 cents; 3 cents additional between 84 cents and \$1.16, and so on for larger transactions. No tax will be collected on purchases of 14 cents or less.

State Finance Director K. L. Ames, who has ordered 10,000,000 tokens, expects distribution to begin this week.

The sales tax was increased from 2 to 3 per cent to raise additional relief funds demanded by Federal Relief Administrator Harry L. Hopkins.

Taken from *The Hammond Times*, Hammond, IN, Monday, July 1, 1935



FINANCIAL REPORT

September 1, 2005 - November 30, 2005

| | | | |
|------------------------|-----------|-------------------------|-----------|
| Balance 9/1/05 | \$ 394.51 | Income (10/1-10/31) | |
| | | Dues & Donations | 0.00 |
| Expenses (9/1-9/30) | | Balance 10/31/05 | \$ 393.31 |
| Postage | 1.20 | | |
| Income (9/1-9/30) | | Expenses (11/1-11/30) | |
| Dues & Donations | 0.00 | Postage | 0.37 |
| Balance 9/30/05 | \$ 393.31 | Newsletter | 203.37 |
| Expenses (10/1-10/31) | | Income (11/1-11/30) | |
| Postage & Supplies | 0.00 | Dues & Donations | 24.00 |
| | | Balance 8/31/05 | \$ 213.57 |

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape for ending the year. Thanks to all who made a donation. This certainly helped.

DONATIONS: Donations this year are \$205.00. Thanks to all for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and copying costs. Life members, it is okay if you want to make a donation. (

ORGANIZATIONAL REPORT

September 1, 2005 - November 30, 2005

NEW MEMBERS:

REINSTATEMENTS:

DROPS:

MEMBERSHIP (November 30) 123

EDITORS NOTE

I had a newsletter envelope returned to me that was undeliverable because the mailing label apparently came off when it was sent through the postal system. So if you did not get your #130 newsletter please let the Editor know and I will be happy to send the newsletter ASAP

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS conforms to IRS code 501(c)(3).

Portions of the newsletter may be reprinted but credit to the society and/or the original author must be obtained

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Articles, news, information and general education materials are always being sought for publication. Send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$10 U.S. and Canadian addresses only. For international members dues shall be \$10 (U.S.) plus postage for mailings, e-mail editor for rate quotes. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for other international membership. The membership calendar year begins in January.

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